AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	15 594 478	15 312 592	4 638 175	29.7%	3 517 327	22.6%	3 025 000	19.8%	11 180 502	73.0%	2 668 034	73.4%	13.4%
Property rates	2 235 307	2 245 047	916 632	41.0%	503 751	22.5%	433 149	19.3%	1 853 531	82.6%	338 256	65.4%	28.1%
Property rates - penalties and collection charges	-	(4 114)	1 559	-	1 838	-	2 689	(65.4%)	6 086	(147.9%)	-	-	(100.0%)
Service charges - electricity revenue	4 431 768	4 301 228	1 022 767	23.1%	902 349	20.4%	863 081	20.1%	2 788 197	64.8%	665 507	66.8%	29.7%
Service charges - water revenue	1 330 879	1 418 222	271 110	20.4%	267 365	20.1%	196 368	13.8%	734 844	51.8%	223 822	53.7%	(12.3%)
Service charges - sanitation revenue	463 426	476 770	106 728	23.0%	109 822	23.7%	95 267	20.0%	311 817	65.4%	105 821	66.3%	(10.0%)
Service charges - refuse revenue	539 757	413 918	102 006	18.9%	96 082	17.8%	85 775	20.7%	283 863	68.6%	97 192	66.6%	(11.7%)
Service charges - other	5 816	107 151	20 410	350.9%	22 016	378.5%	22 601	21.1%	65 027	60.7%	2 057	142.0%	998.7%
Rental of facilities and equipment	87 475	75 483	15 018	17.2%	12 528	14.3%	19 135	25.4%	46 681	61.8%	3 120	67.3%	513.3%
Interest earned - external investments	152 555	164 367	37 517	24.6%	46 028	30.2%	28 728	17.5%	112 272	68.3%	37 617	66.7%	(23.6%)
Interest earned - outstanding debtors	327 486	344 760	104 926	32.0%	101 316	30.9%	160 527	46.6%	366 768	106.4%	79 061	93.0%	103.0%
Dividends received	52	52	3 437	6 630.9%	13	24.8%	-	-	3 450	6 655.7%	-	-	-
Fines	109 923	117 313	12 239	11.1%	11 290	10.3%	12 296	10.5%	35 824	30.5%	26 022	61.5%	(52.7%)
Licences and permits	57 583	204 076	14 777	25.7%	4 623	8.0%	4 293	2.1%	23 694	11.6%	17 155	97.3%	(75.0%)
Agency services	359 820	146 466	88 830	24.7%	67 775	18.8%	74 175	50.6%	230 780	157.6%	5 016	60.3%	1 378.8%
Transfers recognised - operational	5 131 198	4 865 310	1 821 130	35.5%	1 302 019	25.4%	930 782	19.1%	4 053 931	83.3%	1 003 796	90.9%	(7.3%)
Other own revenue	346 165	418 430	94 654	27.3%	67 187	19.4%	93 229	22.3%	255 070	61.0%	49 380	46.3%	88.8%
Gains on disposal of PPE	15 268	18 111	4 437	29.1%	1 326	8.7%	2 903	16.0%	8 667	47.9%	14 211	31.5%	(79.6%)
Operating Expenditure	16 639 684	16 788 809	3 023 325	18.2%	3 271 262	19.7%	3 389 783	20.2%	9 684 370	57.7%	2 294 027	54.1%	47.8%
Employee related costs	4 514 602	4 605 256	1 077 835	23.9%	1 071 418	23.7%	1 018 956	22.1%	3 168 210	68.8%	840 877	70.8%	21.2%
Remuneration of councillors	338 233	320 015	71 170	21.0%	67 706	20.0%	70 203	21.9%	209 079	65.3%	70 961	71.9%	(1.1%)
Debt impairment	1 331 902	1 047 330	112 596	8.5%	99 482	7.5%	26 823	2.6%	238 901	22.8%	51 291	14.2%	(47.7%)
Depreciation and asset impairment	1 697 790	1 722 802	149 048	8.8%	198 158	11.7%	128 987	7.5%	476 193	27.6%	80 927	16.0%	59.4%
Finance charges	186 767	202 685	24 078	12.9%	38 189	20.4%	65 997	32.6%	128 263	63.3%	24 937	54.3%	164.7%
Bulk purchases	4 284 584	4 112 198	833 429	19.5%	747 386	17.4%	1 249 817	30.4%	2 830 633	68.8%	594 431	61.1%	110.3%
Other Materials	370 630	407 692	61 047	16.5%	110 265	29.8%	53 273	13.1%	224 585	55.1%	69 344	56.2%	(23.2%)
Contracted services	982 085	1 207 069	220 033	22.4%	271 293	27.6%	251 025	20.8%	742 351	61.5%	127 457	59.4%	96.9%
Transfers and grants	789 752	752 379	46 434	5.9%	136 776	17.3%	155 154	20.6%	338 364	45.0%	106 855	51.7%	45.2%
Other expenditure	2 143 336	2 411 378	427 651	20.0%	530 585	24.8%	369 554	15.3%	1 327 790	55.1%	326 945	54.5%	13.0%
Loss on disposal of PPE	5	5	3	66.1%	3	66.1%	(7)	(132.2%)	-	-	-	-	(100.0%)
Surplus/(Deficit)	(1 045 206)	(1 476 217)	1 614 851		246 065		(364 784)		1 496 132		374 007		
Transfers recognised - capital	2 414 077	2 555 073	301 345	12.5%	489 987	20.3%	211 220	8.3%	1 002 552	39.2%	327 304	49.0%	(35.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(1 900)	(8 428)	660	(34.7%)	-	-	-	-	660	(7.8%)	333	1.4%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 366 971	1 070 428	1 916 855		736 052		(153 563)		2 499 343		701 645		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 366 971	1 070 428	1 916 855		736 052		(153 563)		2 499 343		701 645		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 366 971	1 070 428	1 916 855		736 052		(153 563)		2 499 343		701 645		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 366 971	1 070 428	1 916 855		736 052		(153 563)		2 499 343		701 645		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	3 362 958	3 385 604	458 899	13.6%	727 307	21.6%	425 979	12.6%	1 612 186	47.6%	476 981	44.8%	(10.7%)
National Government	2 713 853	2 587 192	412 446	15.2%	605 735	22.3%	353 494	13.7%	1 371 675	53.0%	420 773	52.5%	(16.0%)
Provincial Government	27 023	96 311	1 349	5.0%	6 812	25.2%	577	.6%	8 738	9.1%	3 903	28.7%	(85.2%)
District Municipality	64 452	40 063	-	-	-	-	-	-	-	-	-	4.2%	-
Other transfers and grants	41 100	41 100	185	.5%	181	.4%	423	1.0%	788	1.9%	-	-	(100.0%)
Transfers recognised - capital	2 846 428	2 764 666	413 980	14.5%	612 728	21.5%	354 494	12.8%	1 381 201	50.0%	424 676	48.1%	(16.5%)
Borrowing	99 454	125 248	4 695	4.7%	16 387	16.5%	20 514	16.4%	41 595	33.2%	9 280	22.7%	121.1%
Internally generated funds	393 652	468 267	40 224	10.2%	84 381	21.4%	50 972	10.9%	175 576	37.5%	41 770	30.2%	22.0%
Public contributions and donations	23 423	27 422	-	-	13 812	59.0%	-	-	13 812	50.4%	1 254	58.8%	(100.0%)
Capital Expenditure Standard Classification	3 362 958	3 385 604	458 899	13.6%	727 307	21.6%	425 979	12.6%	1 612 186	47.6%	476 981	44.8%	(10.7%)
Governance and Administration	189 028	520 168	10 133	5.4%	42 672	22.6%	20 730	4.0%	73 534	14.1%	16 316	8.6%	27.0%
Executive & Council	92 945	389 959	2 799	3.0%	15 049	16.2%	4 492	1.2%	22 341	5.7%	1 579	3.1%	184.5%
Budget & Treasury Office	30 044	39 229	574	1.9%	10 137	33.7%	1 432	3.6%	12 144	31.0%	1 644	27.7%	(12.9%)
Corporate Services	66 040	90 980	6 759	10.2%	17 485	26.5%	14 805	16.3%	39 050	42.9%	13 093	36.5%	13.1%
Community and Public Safety	157 471	138 328	11 026	7.0%	43 163	27.4%	27 822	20.1%	82 011	59.3%	12 325	36.9%	125.7%
Community & Social Services	57 350	41 090	613	1.1%	12 034	21.0%	10 115	24.6%	22 762	55.4%	2 472	92.7%	309.2%
Sport And Recreation	54 682	46 837	1 107	2.0%	12 754	23.3%	9 630	20.6%	23 491	50.2%	3 537	41.3%	172.3%
Public Safety	29 714	45 440	7 214	24.3%	18 239	61.4%	6 691	14.7%	32 144	70.7%	5 223	23.4%	28.1%
Housing	12 225	1 125	-	-	0	-	200	17.8%	200	17.8%	150	56.3%	33.4%
Health	3 500	3 836	2 092	59.8%	136	3.9%	1 186	30.9%	3 414	89.0%	944	35.4%	25.6%
Economic and Environmental Services	909 352	818 080	178 122	19.6%	232 867	25.6%	159 846	19.5%	570 835	69.8%	111 643	60.3%	43.2%
Planning and Development	221 729	220 772	39 609	17.9%	83 617	37.7%	35 870	16.2%	159 096	72.1%	41 054	62.3%	(12.6%)
Road Transport	686 542	596 227	138 513	20.2%	149 250	21.7%	123 976	20.8%	411 739	69.1%	70 589	59.1%	75.6%
Environmental Protection	1 080	1 080	-	-	-	-	-	-	-	-	-	35.9%	-
Trading Services	2 106 787	1 908 708	258 610	12.3%	407 952	19.4%	217 582	11.4%	884 144	46.3%	336 696	49.4%	(35.4%)
Electricity	233 821	211 418	27 192	11.6%	61 903	26.5%	46 934	22.2%	136 028	64.3%	37 938	35.3%	23.7%
Water	1 292 933	1 228 176	181 459	14.0%	279 151	21.6%	110 221	9.0%	570 831	46.5%	241 414	50.3%	(54.3%)
Waste Water Management	535 337	423 166	41 177	7.7%	64 598	12.1%	58 553	13.8%	164 328	38.8%	49 202	57.6%	19.0%
Waste Management	44 696	45 948	8 782	19.6%	2 300	5.1%	1 875	4.1%	12 957	28.2%	8 142	47.1%	(77.0%)
Other	320	320	1 008	314.9%	654	204.4%	-	-	1 662	519.2%	-	45.7%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	16 470 980	16 078 051	4 590 791	27.9%	5 097 483	30.9%	4 542 281	28.3%	14 230 555	88.5%	3 161 818	90.0%	43.7%
Property rates, penalties and collection charges	1 781 454	1 729 523	440 501	24.7%	432 702	24.3%	508 426	29.4%	1 381 629	79.9%	288 956	68.0%	76.0%
Service charges	5 840 036	5 740 508	948 516	16.2%	1 478 382	25.3%	1 321 731	23.0%	3 748 628	65.3%	917 160	64.5%	44.1%
Other revenue	879 751	835 721	515 248	58.6%	720 063	81.8%	591 871	70.8%	1 827 182	218.6%	318 806	234.5%	85.7%
Government - operating	5 069 656	4 874 079	1 787 059	35.3%	1 476 501	29.1%	1 225 612	25.1%	4 489 172	92.1%	1 021 452	97.9%	20.0%
Government - capital	2 567 625	2 568 632	831 312	32.4%	874 541	34.1%	746 651	29.1%	2 452 504	95.5%	541 939	91.1%	37.8%
Interest	332 277	329 407	68 155	20.5%	115 294	34.7%	147 990	44.9%	331 439	100.6%	73 506	92.9%	101.3%
Dividends	182	182	-	-	-	-	-	-	-	-	-	847.9%	-
Payments	(13 542 757)	(13 527 997)	(3 704 614)	27.4%	(3 969 417)	29.3%	(3 780 495)	27.9%	(11 454 526)	84.7%	(2 633 648)	87.0%	43.5%
Suppliers and employees	(11 939 197)	(12 035 165)	(3 648 642)	30.6%	(3 834 913)	32.1%	(3 594 718)	29.9%	(11 078 273)	92.0%	(2 369 634)	86.1%	51.7%
Finance charges	(706 913)	(637 355)	(20 693)	2.9%	(38 259)	5.4%	(68 883)	10.8%	(127 836)	20.1%	(111 029)	109.3%	(38.0%)
Transfers and grants	(896 647)	(855 477)	(35 279)	3.9%	(96 245)	10.7%	(116 893)	13.7%	(248 418)	29.0%	(152 984)	100.9%	(23.6%)
Net Cash from/(used) Operating Activities	2 928 223	2 550 054	886 177	30.3%	1 128 066	38.5%	761 786	29.9%	2 776 029	108.9%	528 171	103.1%	44.2%
Cash Flow from Investing Activities													
Receipts	(3 794)	159 332	169 502	(4 468.1%)	(240 708)	6 345.1%	(48 011)	(30.1%)	(119 218)	(74.8%)	(91 020)	105.6%	(47.3%)
Proceeds on disposal of PPE	15 070	14 546	4 097	27.2%	881	5.8%	3 928	27.0%	8 906	61.2%	13 637	38.2%	(71.2%)
Decrease in non-current debtors	-	0	15 405	-	9 411	-	8 061	806 088 100.0%	32 876	3 287 636 900.0%	-	-	(100.0%)
Decrease in other non-current receivables	126 936	126 936	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(145 800)	17 850	150 000	(102.9%)	(251 000)	172.2%	(60 000)	(336.1%)	(161 000)	(902.0%)	(104 656)	68.6%	(42.7%)
Payments	(3 133 213)	(3 170 928)	(454 989)	14.5%	(744 524)	23.8%	(409 962)	12.9%	(1 609 475)	50.8%	(477 802)	52.2%	(14.2%)
Capital assets	(3 133 213)	(3 170 928)	(454 989)	14.5%	(744 524)	23.8%	(409 962)	12.9%	(1 609 475)	50.8%	(477 802)	52.2%	(14.2%)
Net Cash from/(used) Investing Activities	(3 137 007)	(3 011 596)	(285 487)	9.1%	(985 232)	31.4%	(457 973)	15.2%	(1 728 693)	57.4%	(568 822)	52.9%	(19.5%)
Cash Flow from Financing Activities													
Receipts	242 788	15 779	2 216	.9%	2 245	.9%	2 400	15.2%	6 860	43.5%	10 509	(8.9%)	(77.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	224 162	-	-	-	-	-	-	-	-	-	1 650	-	(100.0%)
Increase (decrease) in consumer deposits	18 626	15 779	2 216	11.9%	2 245	12.1%	2 400	15.2%	6 860	43.5%	8 859	(12.3%)	(72.9%)
Payments	(84 032)	(81 454)	(16 231)	19.3%	(13 681)	16.3%	(13 079)	16.1%	(42 991)	52.8%	(13 713)	62.5%	(4.6%)
Repayment of borrowing	(84 032)	(81 454)	(16 231)	19.3%	(13 681)	16.3%	(13 079)	16.1%	(42 991)	52.8%	(13 713)	62.5%	(4.6%)
Net Cash from/(used) Financing Activities	158 756	(65 675)	(14 016)	(8.8%)	(11 436)	(7.2%)	(10 679)	16.3%	(36 131)	55.0%	(3 204)	83.0%	233.3%
Net Increase/(Decrease) in cash held	(50 027)	(527 217)	586 674	(1 172.7%)	131 397	(262.7%)	293 134	(55.6%)	1 011 205	(191.8%)	(43 855)	(283.2%)	(768.4%)
Cash/cash equivalents at the year begin:	1 220 708	1 193 284	1 128 311	92.4%	1 714 985	140.5%	1 846 382	154.7%	1 128 311	94.6%	2 169 314	108.6%	(14.9%)
Cash/cash equivalents at the year end:	1 170 681	666 067	1 714 985	146.5%	1 846 382	157.7%	2 139 516	321.2%	2 139 516	321.2%	2 125 459	316.5%	.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	58 901	3.2%	53 623	2.9%	55 445	3.0%	1 694 767	91.0%	1 862 737	21.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	160 378	18.0%	47 750	5.3%	36 471	4.1%	648 261	72.6%	892 860	10.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	112 707	4.7%	99 530	4.2%	69 983	2.9%	2 113 513	88.2%	2 395 733	27.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 368	3.4%	18 614	2.9%	16 714	2.6%	595 005	91.2%	652 701	7.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	23 549	3.8%	13 704	2.2%	15 302	2.5%	565 595	91.5%	618 150	7.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	692	6.3%	187	1.7%	447	4.0%	9 740	88.0%	11 067	.1%	-	-	-
Interest on Arrear Debtor Accounts	34 774	2.7%	29 891	2.3%	40 753	3.1%	1 194 427	91.9%	1 299 843	15.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 941	3.7%	23 445	2.5%	14 012	1.5%	867 718	92.3%	940 116	10.8%	-	-	-
Total By Income Source	448 310	5.2%	286 744	3.3%	249 127	2.9%	7 689 026	88.7%	8 673 207	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	24 382	6.4%	18 034	4.8%	18 494	4.9%	318 281	83.9%	379 191	4.4%	-	-	-
Commercial	138 895	13.4%	41 461	4.0%	46 728	4.5%	812 976	78.2%	1 040 059	12.0%	-	-	-
Households	220 245	4.4%	134 512	2.7%	139 777	2.8%	4 548 647	90.2%	5 043 180	58.1%	-	-	-
Other	64 788	2.9%	92 739	4.2%	44 129	2.0%	2 009 122	90.9%	2 210 777	25.5%	-	-	-
Total By Customer Group	448 310	5.2%	286 744	3.3%	249 127	2.9%	7 689 026	88.7%	8 673 207	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	150 738	6.9%	175 894	8.1%	156 164	7.2%	1 700 033	77.9%	2 182 828	50.7%
Bulk Water	38 092	3.8%	88 611	8.9%	29 565	3.0%	834 690	84.2%	990 958	23.0%
PAYE deductions	23 277	78.9%	1 838	6.2%	2 341	7.9%	2 050	6.9%	29 506	.7%
VAT (output less input)	6 531	100.0%	-	-	-	-	-	-	6 531	.2%
Pensions / Retirement	28 782	100.0%	-	-	-	-	-	-	28 782	.7%
Loan repayments	336	100.0%	-	-	-	-	-	-	336	-
Trade Creditors	198 695	31.1%	49 381	7.7%	86 356	13.5%	305 068	47.7%	639 500	14.8%
Auditor-General	392	2.2%	232	1.3%	3 623	20.5%	13 468	76.0%	17 716	.4%
Other	44 790	10.9%	24 226	5.9%	18 989	4.6%	322 416	78.6%	410 422	9.5%
Total	491 634	11.4%	340 182	7.9%	297 039	6.9%	3 177 725	73.8%	4 306 580	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	367 334	397 162	110 278	30.0%	170 564	46.4%	14 623	3.7%	295 465	74.4%	76 293	76.5%	(80.8%)
Property rates	45 751	79 935	445	1.0%	65 210	142.5%	2 652	3.3%	68 306	85.5%	1 508	.6%	75.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 800	26 800	2 244	8.4%	7 370	27.5%	2 238	8.3%	11 853	44.2%	3 668	38.5%	(39.0%)
Service charges - water revenue	6 989	6 989	1 072	15.3%	1 209	17.3%	725	10.4%	3 006	43.0%	6 231	143.8%	(88.4%)
Service charges - sanitation revenue	7 028	7 749	650	9.2%	1 932	27.5%	653	8.4%	3 235	41.8%	1 161	51.5%	(43.7%)
Service charges - refuse revenue	6 497	7 437	612	9.4%	1 827	28.1%	622	8.4%	3 061	41.2%	1 094	52.0%	(43.1%)
Service charges - other	-	-	-	-	1	-	-	-	1	-	419	-	(100.0%)
Rental of facilities and equipment	1 960	1 865	481	24.5%	433	22.1%	124	6.6%	1 038	55.6%	483	63.4%	(74.4%)
Interest earned - external investments	2 486	2 486	-	-	1 716	69.0%	-	-	1 716	69.0%	-	-	-
Interest earned - outstanding debtors	19 876	14 433	2 090	10.5%	10 644	53.6%	2 135	14.8%	14 870	103.0%	6 368	76.8%	(66.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 938	2 906	8	.4%	825	42.6%	215	7.4%	1 048	36.1%	42	53.1%	414.4%
Licences and permits	-	-	163	-	-	-	0	-	163	-	281	-	(99.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Transfers recognised - operational	244 185	242 885	101 960	41.8%	78 023	32.0%	34	-	180 017	74.1%	54 749	95.8%	(99.9%)
Other own revenue	3 823	3 677	544	14.2%	1 254	32.8%	5 106	138.9%	6 904	187.7%	193	(11.4%)	2 548.0%
Gains on disposal of PPE	-	-	8	-	120	-	118	-	247	-	97	-	21.7%
Operating Expenditure	381 928	392 897	39 439	10.3%	56 579	14.8%	52 840	13.4%	148 857	37.9%	80 104	59.2%	(34.0%)
Employee related costs	132 212	135 634	23 538	17.8%	34 450	26.1%	12 722	9.4%	70 709	52.1%	32 865	79.5%	(61.3%)
Remuneration of councillors	16 128	16 128	2 518	15.6%	3 844	23.8%	1 295	8.0%	7 658	47.5%	4 163	73.4%	(68.9%)
Debt impairment	33 678	51 564	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 930	36 930	-	-	-	-	-	-	-	-	-	-	-
Finance charges	978	-	-	-	-	-	-	-	-	-	11	1.7%	(100.0%)
Bulk purchases	60 253	60 253	1 309	2.2%	3 829	6.4%	24 424	40.5%	29 562	49.1%	19 940	87.0%	22.5%
Other Materials	12 565	13 171	3 966	31.6%	1 275	10.1%	814	6.2%	6 056	46.0%	1 957	47.3%	(58.4%)
Contracted services	30 956	33 502	4 899	15.8%	8 559	27.7%	2 791	8.3%	16 250	48.5%	11 708	105.6%	(76.2%)
Transfers and grants	-	-	3	-	-	-	-	-	3	-	5	-	(100.0%)
Other expenditure	58 228	45 715	3 205	5.5%	4 622	7.9%	10 792	23.6%	18 620	40.7%	9 455	44.4%	14.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	120 602	120 602	29 739	24.7%	22 923	19.0%	35 346	29.3%	88 008	73.0%	22 670	58.5%	55.9%
National Government	120 602	120 602	29 739	24.7%	9 705	8.0%	35 346	29.3%	74 790	62.0%	22 670	58.5%	55.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	120 602	120 602	29 739	24.7%	9 705	8.0%	35 346	29.3%	74 790	62.0%	22 670	58.5%	55.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	13 218	-	-	-	13 218	-	-	-	-
Capital Expenditure Standard Classification	120 602	120 602	29 739	24.7%	22 923	19.0%	35 346	29.3%	88 008	73.0%	22 670	58.5%	55.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 374	25 374	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	13 687	13 687	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 687	11 687	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 000	28 000	3 589	12.8%	4 767	17.0%	20 235	72.3%	28 592	102.1%	3 370	-	500.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 000	28 000	3 589	12.8%	4 767	17.0%	20 235	72.3%	28 592	102.1%	3 370	-	500.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 228	67 228	25 142	37.4%	18 155	27.0%	15 111	22.5%	58 409	86.9%	19 300	41.6%	(21.7%)
Electricity	958	958	6 764	706.0%	3 280	342.4%	5 416	565.4%	15 460	1 613.8%	-	148.2%	(100.0%)
Water	38 500	38 500	6 253	16.2%	14 262	37.0%	9 173	23.8%	29 689	77.1%	6 554	25.2%	40.0%
Waste Water Management	27 770	27 770	12 126	43.7%	613	2.2%	521	1.9%	13 260	47.7%	6 238	40.5%	(91.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	6 507	-	(100.0%)
Other	-	-	1 008	-	-	-	-	-	1 008	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	416 246	416 246	152 026	36.5%	143 252	34.4%	126 157	30.3%	421 434	101.2%	110 362	101.8%	14.3%
Property rates, penalties and collection charges	25 163	25 163	2 307	9.2%	6 663	26.5%	6 118	24.3%	15 088	60.0%	3 473	83.0%	76.2%
Service charges	34 223	34 223	3 228	9.4%	5 818	17.0%	10 024	29.3%	19 070	55.7%	3 594	48.2%	178.9%
Other revenue	6 055	6 055	5 307	87.7%	13 393	221.2%	7 161	118.3%	25 861	427.1%	1 066	95.1%	571.5%
Government - operating	244 185	244 185	63	-	77 915	31.9%	59 354	24.3%	137 332	56.2%	54 789	95.9%	8.3%
Government - capital	102 145	102 145	139 030	136.1%	36 877	36.1%	39 772	38.9%	215 679	211.1%	41 072	118.0%	(3.2%)
Interest	4 474	4 474	2 090	46.7%	2 587	57.8%	3 728	83.3%	8 405	187.9%	6 368	782.2%	(41.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(311 320)	(311 320)	(40 572)	13.0%	(102 470)	32.9%	(86 268)	27.7%	(229 310)	73.7%	(75 903)	93.7%	13.7%
Suppliers and employees	(192 838)	(192 838)	(40 570)	21.0%	(102 470)	53.1%	(86 268)	44.7%	(229 308)	118.9%	(75 898)	93.9%	13.7%
Finance charges	(60 253)	(60 253)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(58 228)	(58 228)	(3)	-	-	-	-	-	(3)	-	(5)	-	(100.0%)
Net Cash from/(used) Operating Activities	104 926	104 926	111 454	106.2%	40 782	38.9%	39 888	38.0%	192 124	183.1%	34 459	122.6%	15.8%
Cash Flow from Investing Activities													
Receipts	-	-	69	-	-	-	118	-	187	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	69	-	-	-	118	-	187	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 145)	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(31 404)	30.7%	(145 670)	142.6%	(22 670)	70.1%	38.5%
Capital assets	(102 145)	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(31 404)	30.7%	(145 670)	142.6%	(22 670)	70.1%	38.5%
Net Cash from/(used) Investing Activities	(102 145)	(102 145)	(91 243)	89.3%	(22 955)	22.5%	(31 285)	30.6%	(145 483)	142.4%	(22 670)	70.1%	38.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 781	2 781	20 211	726.8%	17 827	641.1%	8 603	309.4%	46 641	1 677.3%	11 789	2 373.9%	(27.0%)
Cash/cash equivalents at the year begin:	3 933	3 933	398	10.1%	20 609	524.0%	38 436	977.3%	398	10.1%	52 917	269.9%	(27.4%)
Cash/cash equivalents at the year end:	6 714	6 714	20 609	307.0%	38 436	572.5%	47 039	700.7%	47 039	700.7%	64 706	1 610.8%	(27.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	478	8.2%	714	12.2%	553	9.5%	4 088	70.1%	5 832	1.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 803	17.2%	1 818	17.3%	941	9.0%	5 919	56.5%	10 481	2.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 132	2.6%	8 357	2.7%	8 508	2.7%	288 246	92.0%	313 243	74.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	936	2.2%	1 137	2.7%	753	1.8%	39 572	93.3%	42 398	10.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	881	2.6%	1 136	3.3%	708	2.1%	31 726	92.1%	34 452	8.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	399	2.6%	396	2.5%	411	2.6%	14 386	92.3%	15 592	3.7%	-	-	-
Total By Income Source	12 630	3.0%	13 558	3.2%	11 874	2.8%	383 937	91.0%	421 999	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 196	6.5%	3 495	7.1%	3 182	6.5%	39 446	80.0%	49 319	11.7%	-	-	-
Commercial	4 448	7.4%	4 304	7.2%	4 206	7.0%	46 902	78.4%	59 860	14.2%	-	-	-
Households	4 709	1.6%	5 492	1.8%	4 229	1.4%	284 129	95.2%	298 559	70.7%	-	-	-
Other	277	1.9%	266	1.9%	257	1.8%	13 460	94.4%	14 261	3.4%	-	-	-
Total By Customer Group	12 630	3.0%	13 558	3.2%	11 874	2.8%	383 937	91.0%	421 999	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr MJ Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	587 000	587 000	164 646	28.0%	141 700	24.1%	140 643	24.0%	446 989	76.1%	134 050	62.9%	4.9%
Property rates	91 895	91 895	23 387	25.4%	23 399	25.5%	23 354	25.4%	70 140	76.3%	20 534	67.3%	13.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	225 446	225 446	51 976	23.1%	45 019	20.0%	47 539	21.1%	144 534	64.1%	46 251	66.8%	2.8%
Service charges - water revenue	52 393	52 393	15 128	28.9%	14 060	26.8%	13 313	25.4%	42 501	81.1%	13 462	61.3%	(1.1%)
Service charges - sanitation revenue	23 699	23 699	6 016	25.4%	6 034	25.5%	6 051	25.5%	18 102	76.4%	5 305	68.4%	14.1%
Service charges - refuse revenue	19 823	19 823	5 250	26.5%	5 218	26.3%	5 212	26.3%	15 680	79.1%	4 581	66.7%	13.8%
Service charges - other	2 562	2 562	1 088	42.5%	1 976	77.1%	598	23.4%	3 663	143.0%	399	9.1%	50.1%
Rental of facilities and equipment	2 387	2 387	536	22.5%	689	28.9%	479	20.1%	1 704	71.4%	478	66.2%	.2%
Interest earned - external investments	900	900	-	-	-	-	424	47.1%	424	47.1%	-	6.0%	(100.0%)
Interest earned - outstanding debtors	22 500	22 500	5 303	23.6%	5 663	25.2%	5 769	25.6%	16 735	74.4%	5 828	67.5%	(1.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 736	5 736	2	-	1	-	1	-	5	.1%	870	54.4%	(99.8%)
Licences and permits	3 671	3 671	260	7.1%	-	-	1 523	41.5%	1 783	48.6%	694	53.5%	119.4%
Agency services	7 200	7 200	575	8.0%	-	-	3 688	51.2%	4 264	59.2%	1 004	48.2%	267.5%
Transfers recognised - operational	129 007	129 007	52 755	40.9%	40 890	31.7%	30 774	23.9%	124 419	96.4%	31 561	60.2%	(2.5%)
Other own revenue	(1 318)	(1 318)	1 669	(126.6%)	(1 686)	127.9%	1 653	(125.5%)	1 636	(124.2%)	2 628	74.0%	(37.1%)
Gains on disposal of PPE	1 100	1 100	700	63.6%	436	39.6%	263	23.9%	1 399	127.2%	456	73.7%	(42.3%)
Operating Expenditure	738 224	738 224	97 447	13.2%	193 756	26.2%	138 358	18.7%	429 561	58.2%	129 277	49.4%	7.0%
Employee related costs	168 077	168 077	38 099	22.7%	39 172	23.3%	40 224	23.9%	117 495	69.9%	37 654	63.7%	6.8%
Remuneration of councillors	13 090	13 090	2 909	22.2%	3 287	25.1%	3 439	26.3%	9 636	73.6%	3 379	66.8%	1.8%
Debt impairment	68 507	68 507	-	-	34 254	50.0%	-	-	34 254	50.0%	-	-	-
Depreciation and asset impairment	85 982	85 982	-	-	42 991	50.0%	-	-	42 991	50.0%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	247 520	247 520	26 675	10.8%	40 212	16.2%	68 853	27.8%	135 740	54.8%	51 151	65.4%	34.6%
Other Materials	33 215	33 215	5 411	16.3%	8 417	25.3%	4 882	14.7%	18 710	56.3%	7 439	-	(34.4%)
Contracted services	71 343	71 343	12 426	17.4%	15 915	22.3%	12 854	18.0%	41 194	57.7%	19 554	65.2%	(34.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 489	50 489	11 927	23.6%	9 509	18.8%	8 106	16.1%	29 542	58.5%	10 100	30.0%	(19.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(151 224)	(151 224)	67 199		(52 056)		2 284		17 427		4 773		
Transfers recognised - capital	69 564	69 564	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(81 660)	(81 660)	67 199		(52 056)		2 284		17 427		4 773		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(81 660)	(81 660)	67 199		(52 056)		2 284		17 427		4 773		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(81 660)	(81 660)	67 199		(52 056)		2 284		17 427		4 773		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(81 660)	(81 660)	67 199		(52 056)		2 284		17 427		4 773		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	76 564	76 564	4 680	6.1%	6 551	8.6%	20 361	26.6%	31 592	41.3%	9 056	20.6%	124.8%
National Government	69 564	69 564	4 489	6.5%	6 521	9.4%	20 361	29.3%	31 372	45.1%	9 056	20.6%	124.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 564	69 564	4 489	6.5%	6 521	9.4%	20 361	29.3%	31 372	45.1%	9 056	20.6%	124.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	7 000	191	2.7%	29	.4%	-	-	220	3.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 564	76 564	4 680	6.1%	6 551	8.6%	20 361	26.6%	31 592	41.3%	9 056	20.6%	124.8%
Governance and Administration	6 900	6 900	191	2.8%	29	.4%	-	-	220	3.2%	-	-	-
Executive & Council	6 900	6 900	191	2.8%	29	.4%	-	-	220	3.2%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	869	-	804	-	2 043	-	3 715	-	1 036	-	97.2%
Community & Social Services	-	-	-	-	-	-	805	-	805	-	-	-	(100.0%)
Sport And Recreation	-	-	869	-	804	-	1 238	-	2 911	-	1 036	-	19.5%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	100	100	597	597.0%	2 716	2 715.9%	6 137	6 136.9%	9 450	9 449.9%	1 258	-	388.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	100	100	597	597.0%	2 716	2 715.9%	6 137	6 136.9%	9 450	9 449.9%	1 258	-	388.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 564	69 564	3 023	4.3%	3 002	4.3%	12 182	17.5%	18 207	26.2%	6 763	16.9%	80.1%
Electricity	12 000	12 000	3 023	25.2%	2 720	22.7%	6 618	55.2%	12 361	103.0%	5 900	64.1%	12.2%
Water	57 564	57 564	-	-	-	-	3 278	5.7%	3 278	5.7%	863	4.5%	279.8%
Waste Water Management	-	-	-	-	282	-	2 286	-	2 568	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	598 644	598 644	145 963	24.4%	118 471	19.8%	156 710	26.2%	421 143	70.3%	119 892	77.0%	30.7%
Property rates, penalties and collection charges	74 761	74 761	15 545	20.8%	19 038	25.5%	23 092	30.9%	57 675	77.1%	14 798	70.7%	56.0%
Service charges	303 953	303 953	61 739	20.3%	49 889	16.4%	63 930	21.0%	175 558	57.8%	60 392	73.6%	5.9%
Other revenue	19 478	19 478	3 415	17.5%	1 946	10.0%	7 421	38.1%	12 782	65.6%	3 190	43.2%	132.7%
Government - operating	129 007	129 007	51 289	39.8%	40 890	31.7%	30 774	23.9%	122 953	95.3%	31 124	83.0%	(1.1%)
Government - capital	69 420	69 420	13 712	19.8%	6 000	8.6%	30 780	44.3%	50 492	72.7%	8 910	78.0%	245.5%
Interest	2 025	2 025	262	13.0%	708	35.0%	713	35.2%	1 683	83.1%	1 478	634.0%	(51.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(650 734)	(650 734)	(98 815)	15.2%	(197 461)	30.3%	(166 628)	25.6%	(462 905)	71.1%	(129 279)	64.9%	28.9%
Suppliers and employees	(650 134)	(650 134)	(98 801)	15.2%	(197 450)	30.4%	(166 465)	25.6%	(462 716)	71.2%	(129 021)	64.0%	29.0%
Finance charges	(600)	(600)	(14)	2.4%	(11)	1.8%	(163)	27.2%	(189)	31.4%	(258)	3 876.4%	(36.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(52 091)	(52 091)	47 148	(90.5%)	(78 990)	151.6%	(9 919)	19.0%	(41 761)	80.2%	(9 387)	425.5%	5.7%
Cash Flow from Investing Activities													
Receipts	902	902	700	77.6%	(20)	(2.2%)	-	-	680	75.4%	-	-	-
Proceeds on disposal of PPE	902	902	700	77.6%	(20)	(2.2%)	-	-	680	75.4%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 536)	(55 536)	-	-	(4 487)	8.1%	(50 718)	91.3%	(55 205)	99.4%	(9 203)	55.0%	451.1%
Capital assets	(55 536)	(55 536)	-	-	(4 487)	8.1%	(50 718)	91.3%	(55 205)	99.4%	(9 203)	55.0%	451.1%
Net Cash from/(used) Investing Activities	(54 634)	(54 634)	700	(1.3%)	(4 507)	8.2%	(50 718)	92.8%	(54 525)	99.8%	(9 203)	56.6%	451.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 320)	(2 320)	(35)	1.5%	(142)	6.1%	(77)	3.3%	(253)	10.9%	(373)	-	(79.5%)
Repayment of borrowing	(2 320)	(2 320)	(35)	1.5%	(142)	6.1%	(77)	3.3%	(253)	10.9%	(373)	-	(79.5%)
Net Cash from/(used) Financing Activities	(2 320)	(2 320)	(35)	1.5%	(142)	6.1%	(77)	3.3%	(253)	10.9%	(373)	-	(79.5%)
Net Increase/(Decrease) in cash held	(109 045)	(109 045)	47 813	(43.8%)	(83 639)	76.7%	(60 714)	55.7%	(96 540)	88.5%	(18 964)	(218.6%)	220.2%
Cash/cash equivalents at the year begin:	15 484	15 484	19 179	123.9%	66 992	432.7%	(16 647)	(107.5%)	19 179	123.9%	74 824	3.3%	(122.2%)
Cash/cash equivalents at the year end:	(93 561)	(93 561)	66 992	(71.6%)	(16 647)	17.8%	(77 361)	82.7%	(77 361)	82.7%	55 860	1 149.8%	(238.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 294	10.4%	2 211	2.8%	1 921	2.4%	67 255	84.4%	79 681	17.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 636	21.1%	1 616	2.2%	1 519	2.1%	55 195	74.6%	73 965	16.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 078	13.9%	2 179	3.3%	2 219	3.4%	51 773	79.3%	65 249	14.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 962	6.6%	842	1.9%	842	1.9%	40 275	89.7%	44 921	9.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 933	6.3%	804	1.7%	747	1.6%	42 236	90.4%	46 720	10.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Interest on Arrear Debtor Accounts	3 965	3.6%	1 946	1.8%	1 987	1.8%	101 938	92.8%	109 835	24.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 200	6.5%	386	1.1%	877	2.6%	30 580	89.8%	34 043	7.5%	-	-	-
Total By Income Source	45 067	9.9%	9 983	2.2%	10 112	2.2%	389 251	85.7%	454 413	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 619	12.8%	1 587	12.5%	1 064	8.4%	8 421	66.4%	12 691	2.8%	-	-	-
Commercial	19 785	18.7%	1 776	1.7%	2 855	2.7%	81 481	76.9%	105 896	23.3%	-	-	-
Households	22 163	7.0%	6 156	1.9%	5 834	1.8%	282 841	89.2%	316 994	69.8%	-	-	-
Other	1 500	8.0%	465	2.5%	359	1.9%	16 508	87.7%	18 832	4.1%	-	-	-
Total By Customer Group	45 067	9.9%	9 983	2.2%	10 112	2.2%	389 251	85.7%	454 413	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 400	13.0%	-	-	19 761	17.8%	76 671	69.2%	110 832	22.1%
Bulk Water	6 115	1.8%	12 233	3.6%	13 819	4.1%	307 477	90.5%	339 643	67.8%
PAYE deductions	1 683	100.0%	-	-	-	-	-	-	1 683	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 614	100.0%	-	-	-	-	-	-	2 614	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 218	52.4%	2 177	18.4%	1 125	9.5%	2 345	19.8%	11 865	2.4%
Auditor-General	1 445	100.0%	-	-	-	-	-	-	1 445	.3%
Other	18 063	54.4%	3 340	10.1%	2 847	8.6%	8 982	27.0%	33 232	6.6%
Total	50 538	10.1%	17 751	3.5%	37 553	7.5%	395 474	78.9%	501 315	100.0%

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	395 871	410 255	126 100	31.9%	119 450	30.2%	103 559	25.2%	349 108	85.1%	88 540	77.3%	17.0%
Property rates	44 252	44 252	10 530	23.8%	10 136	22.9%	8 556	19.3%	29 222	66.0%	10 268	79.8%	(16.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	93 761	100 511	15 088	16.1%	48 193	51.4%	25 595	25.5%	88 876	88.4%	21 680	69.4%	18.1%
Service charges - water revenue	15 926	15 926	4 572	28.7%	8 241	51.7%	5 294	33.2%	18 107	113.7%	3 659	88.8%	44.7%
Service charges - sanitation revenue	8 454	9 523	2 207	26.1%	2 505	29.6%	1 848	19.4%	6 559	68.9%	1 965	76.7%	(6.0%)
Service charges - refuse revenue	9 235	10 080	2 442	26.4%	2 599	28.1%	2 419	24.0%	7 460	74.0%	2 215	79.1%	9.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	693	720	144	20.7%	164	23.7%	169	23.5%	477	66.3%	128	54.9%	31.9%
Interest earned - external investments	947	947	235	24.8%	119	12.6%	54	5.7%	408	43.1%	149	79.0%	(63.5%)
Interest earned - outstanding debtors	10 574	15 897	3 873	36.6%	4 075	38.5%	3 938	24.8%	11 886	74.8%	3 173	91.2%	24.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	761	735	129	16.9%	104	13.7%	70	9.6%	303	41.3%	89	24.4%	(21.2%)
Licences and permits	37	66	33	89.1%	-	-	-	-	33	50.0%	5	73.3%	(100.0%)
Agency services	6 458	6 458	-	-	-	-	-	-	-	-	1 340	74.3%	(100.0%)
Transfers recognised - operational	174 112	175 200	71 780	41.2%	56 704	32.6%	42 411	24.2%	170 896	97.5%	39 132	78.7%	8.4%
Other own revenue	27 159	26 439	15 066	55.5%	(13 389)	(49.3%)	13 203	49.9%	14 879	56.3%	4 253	96.2%	210.4%
Gains on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	484	57.5%	(100.0%)
Operating Expenditure	479 434	515 348	109 010	22.7%	114 784	23.9%	124 824	24.2%	348 618	67.6%	114 836	63.2%	8.7%
Employee related costs	132 739	148 722	39 146	29.5%	38 251	28.8%	40 315	27.1%	117 711	79.1%	31 809	79.2%	26.7%
Remuneration of councillors	14 653	14 653	3 042	20.8%	3 027	20.7%	3 452	23.6%	9 521	65.0%	3 770	77.1%	(8.4%)
Debt impairment	30 313	30 313	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 080	75 080	-	-	-	-	846	1.1%	846	1.1%	-	-	(100.0%)
Finance charges	266	266	-	-	3 250	1 223.9%	3 223	1 213.7%	6 473	2 437.6%	1 494	599.9%	115.7%
Bulk purchases	110 194	110 195	38 445	34.9%	35 147	31.9%	39 839	36.2%	113 431	102.9%	48 794	92.3%	(18.4%)
Other Materials	17 497	20 880	-	-	-	-	-	-	-	-	4 907	76.9%	(100.0%)
Contracted services	27 002	40 420	10 307	38.2%	14 330	53.1%	13 203	32.7%	37 840	93.6%	5 692	69.4%	132.0%
Transfers and grants	12 728	12 728	1 340	10.5%	2 315	18.2%	4 010	31.5%	7 666	60.2%	2 415	61.4%	66.1%
Other expenditure	58 964	62 091	16 730	28.4%	18 463	31.3%	19 936	32.1%	55 130	88.8%	15 956	82.0%	25.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 563)	(105 093)	17 090		4 666		(21 265)		491		(26 296)		
Transfers recognised - capital	75 166	74 933	-	-	-	-	-	-	-	-	60 430	62.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	2 100	26 573	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 297)	(3 588)	17 090		4 666		(21 265)		491		34 134		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 297)	(3 588)	17 090		4 666		(21 265)		491		34 134		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 297)	(3 588)	17 090		4 666		(21 265)		491		34 134		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 297)	(3 588)	17 090		4 666		(21 265)		491		34 134		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	77 266	103 605	15 358	19.9%	37 342	48.3%	11 794	11.4%	64 493	62.2%	32 759	60.5%	(64.0%)
National Government	75 166	74 933	14 988	19.9%	26 897	35.8%	10 201	13.6%	52 086	69.5%	24 845	83.4%	(58.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	3 903	54.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 166	74 933	14 988	19.9%	26 897	35.8%	10 201	13.6%	52 086	69.5%	28 748	69.1%	(64.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 100	28 673	370	17.6%	10 445	497.4%	1 592	5.6%	12 407	43.3%	4 011	16.8%	(60.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 266	103 605	15 358	19.9%	37 342	48.3%	11 794	11.4%	64 493	62.2%	32 759	60.5%	(64.0%)
Governance and Administration	2 100	2 900	370	17.6%	1 464	69.7%	92	3.2%	1 927	66.4%	185	21.7%	(49.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 150	2 250	370	32.2%	1 238	107.7%	88	3.9%	1 696	75.4%	19	29.7%	364.1%
Corporate Services	950	650	-	-	226	23.8%	4	.7%	230	35.4%	166	12.3%	(97.4%)
Community and Public Safety	-	300	-	-	-	-	859	286.2%	859	286.2%	121	222.1%	609.5%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	121	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	859	-	859	-	-	-	(100.0%)
Public Safety	-	300	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 808	41 630	6 915	23.2%	12 904	43.3%	5 584	13.4%	25 402	61.0%	3 496	18.8%	59.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 808	41 630	6 915	23.2%	12 904	43.3%	5 584	13.4%	25 402	61.0%	3 496	19.7%	59.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 358	58 776	8 073	17.8%	22 974	50.7%	5 259	8.9%	36 306	61.8%	28 957	66.7%	(81.8%)
Electricity	4 000	19 473	1 754	43.8%	7 157	178.9%	1 500	7.7%	10 411	53.5%	5 688	40.6%	(73.6%)
Water	41 358	27 728	291	.7%	13 790	33.3%	3 759	13.6%	17 840	64.3%	18 153	69.5%	(79.3%)
Waste Water Management	-	11 574	6 029	-	2 027	-	-	-	8 055	69.6%	5 116	96.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	420 400	387 665	126 100	30.0%	190 858	45.4%	108 871	28.1%	425 829	109.8%	148 486	91.3%	(26.7%)
Property rates, penalties and collection charges	30 313	25 224	10 530	34.7%	10 136	33.4%	8 556	33.9%	29 222	115.9%	10 268	110.9%	(16.7%)
Service charges	103 120	77 543	24 309	23.6%	61 591	59.7%	35 157	45.3%	121 057	156.1%	29 519	100.8%	19.1%
Other revenue	35 906	34 051	15 371	42.8%	(13 121)	(36.5%)	13 442	39.5%	15 693	46.1%	5 816	84.6%	131.1%
Government - operating	174 112	174 967	71 780	41.2%	56 704	32.6%	42 411	24.2%	170 896	97.7%	39 132	78.7%	8.4%
Government - capital	75 166	74 933	-	-	71 354	94.9%	5 312	7.1%	76 666	102.3%	60 430	93.7%	(91.2%)
Interest	1 783	947	4 109	230.4%	4 194	235.2%	3 992	421.5%	12 295	1 298.1%	3 322	1 498.8%	20.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(367 405)	(402 518)	(109 010)	29.7%	(114 784)	31.2%	(123 978)	30.8%	(347 771)	86.4%	(114 836)	84.5%	8.0%
Suppliers and employees	(354 411)	(386 540)	(107 670)	30.4%	(109 219)	30.8%	(116 745)	30.2%	(333 633)	86.3%	(110 927)	85.0%	5.2%
Finance charges	(266)	(3 250)	-	-	(3 250)	1 223.9%	(3 223)	99.2%	(6 473)	199.2%	(1 494)	599.9%	115.7%
Transfers and grants	(12 728)	(12 728)	(1 340)	10.5%	(2 315)	18.2%	(4 010)	31.5%	(7 666)	60.2%	(2 415)	61.4%	66.1%
Net Cash from/(used) Operating Activities	52 995	(14 854)	17 090	32.2%	76 075	143.5%	(15 107)	101.7%	78 058	(525.5%)	33 650	102.0%	(144.9%)
Cash Flow from Investing Activities													
Receipts	3 500	3 500	-	-	-	-	-	-	-	-	484	4.9%	(100.0%)
Proceeds on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	484	57.5%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 266)	(103 605)	(15 358)	19.9%	(37 342)	48.3%	(11 794)	11.4%	(64 493)	62.2%	(32 759)	60.5%	(64.0%)
Capital assets	(77 266)	(103 605)	(15 358)	19.9%	(37 342)	48.3%	(11 794)	11.4%	(64 493)	62.2%	(32 759)	60.5%	(64.0%)
Net Cash from/(used) Investing Activities	(73 766)	(100 105)	(15 358)	20.8%	(37 342)	50.6%	(11 794)	11.8%	(64 493)	64.4%	(32 275)	65.0%	(63.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(875)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(875)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(875)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 646)	(114 959)	1 732	(8.0%)	38 733	(178.9%)	(26 901)	23.4%	13 564	(11.8%)	1 375	(518.5%)	(2 056.6%)
Cash/cash equivalents at the year begin:	3 408	4 026	4 026	118.1%	5 758	169.0%	44 491	1 105.1%	4 026	100.0%	70 138	11.2%	(36.6%)
Cash/cash equivalents at the year end:	(18 238)	(110 933)	5 758	(31.6%)	44 491	(244.0%)	17 590	(15.9%)	17 590	(15.9%)	71 513	2 098.3%	(75.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 190	3.1%	1 260	3.3%	2 980	7.8%	32 773	85.8%	38 204	15.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 165	10.5%	1 506	7.3%	1 228	6.0%	15 721	76.2%	20 621	8.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 849	8.4%	1 669	7.6%	1 585	7.2%	16 846	76.7%	21 950	8.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 787	5.5%	2 273	4.5%	1 872	3.7%	43 780	86.3%	50 712	20.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	816	2.3%	745	2.1%	707	2.0%	33 616	93.7%	35 883	14.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	3.9%	34	3.0%	34	3.0%	1 028	90.1%	1 141	.5%	-	-	-
Interest on Arrear Debtor Accounts	1 378	4.4%	1 344	4.3%	1 294	4.1%	27 314	87.2%	31 331	12.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 107	4.6%	2 183	4.8%	1 580	3.5%	39 909	87.2%	45 779	18.6%	-	-	-
Total By Income Source	12 338	5.0%	11 015	4.5%	11 281	4.6%	210 987	85.9%	245 622	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	830	16.5%	325	6.4%	510	10.1%	3 379	67.0%	5 044	2.1%	-	-	-
Commercial	3 385	18.6%	2 492	13.7%	1 876	10.3%	10 472	57.5%	18 225	7.4%	-	-	-
Households	6 866	3.7%	6 593	3.6%	7 609	4.2%	162 041	88.5%	183 109	74.5%	-	-	-
Other	1 257	3.2%	1 605	4.1%	1 287	3.3%	35 095	89.4%	39 244	16.0%	-	-	-
Total By Customer Group	12 338	5.0%	11 015	4.5%	11 281	4.6%	210 987	85.9%	245 622	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	20 426	94.4%	1 203	5.6%	-	-	-	-	21 629	23.1%
Bulk Water	13 034	100.0%	-	-	-	-	-	-	13 034	13.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	336	100.0%	-	-	-	-	-	-	336	.4%
Trade Creditors	57 096	100.0%	-	-	-	-	-	-	57 096	60.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 596	100.0%	-	-	-	-	-	-	1 596	1.7%
Total	92 489	98.7%	1 203	1.3%	-	-	-	-	93 692	100.0%

Contact Details

Municipal Manager	Mr MJS Mabuza	017 826 8101
Financial Manager	Mr ST Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	284 404	284 404	93 675	32.9%	64 206	22.6%	68 533	24.1%	226 414	79.6%	79 975	81.3%	(14.3%)
Property rates	42 839	42 839	16 095	37.6%	7 320	17.1%	7 323	17.1%	30 738	71.8%	7 006	73.4%	4.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	50 257	50 257	13 772	27.4%	11 307	22.5%	12 674	25.2%	37 753	75.1%	11 051	58.9%	14.7%
Service charges - water revenue	32 951	32 951	7 012	21.3%	6 461	19.6%	6 750	20.5%	20 222	61.4%	7 457	63.7%	(9.5%)
Service charges - sanitation revenue	13 552	13 552	3 388	25.0%	3 394	25.0%	3 368	24.8%	10 149	74.9%	3 185	76.2%	5.7%
Service charges - refuse revenue	7 951	7 951	2 026	25.5%	2 152	27.1%	2 061	25.9%	6 238	78.5%	1 864	65.7%	10.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27	27	6	22.9%	6	21.7%	275	1 010.9%	288	1 055.5%	3	48.6%	8 224.3%
Interest earned - external investments	3 986	3 986	623	15.6%	1 614	40.5%	1 214	30.5%	3 451	86.6%	3 011	165.9%	(59.7%)
Interest earned - outstanding debtors	23 892	23 892	7 458	31.2%	8 122	34.0%	8 484	35.5%	24 064	100.7%	6 398	82.5%	32.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	20	39.8%	14	27.8%	11	22.9%	45	90.5%	9	(3.8%)	32.2%
Licences and permits	9 532	9 532	2 833	29.7%	1 041	10.9%	2 051	21.5%	5 925	62.2%	3 593	-	(42.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	1 542	98.2%	(100.0%)
Transfers recognised - operational	96 584	96 584	39 957	41.4%	22 436	23.2%	23 713	24.6%	86 106	89.2%	34 266	94.8%	(30.8%)
Other own revenue	2 782	2 782	485	17.4%	339	12.2%	610	21.9%	1 435	51.6%	590	77.0%	3.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	304 743	304 743	48 777	16.0%	51 625	16.9%	46 330	15.2%	146 732	48.1%	47 953	61.1%	(3.4%)
Employee related costs	77 115	77 115	18 305	23.7%	17 617	22.8%	17 715	23.0%	53 637	69.6%	18 388	67.3%	(3.7%)
Remuneration of councillors	7 587	7 587	1 739	22.9%	1 779	23.5%	1 890	24.9%	5 409	71.3%	1 876	68.5%	.7%
Debt impairment	66 398	66 398	(237)	(.4%)	259	.4%	279	.4%	301	.5%	3	33.2%	8 691.8%
Depreciation and asset impairment	36 484	36 484	-	-	-	-	-	-	-	-	-	55.5%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	54 868	54 868	13 301	24.2%	15 935	29.0%	12 788	23.3%	42 024	76.6%	11 686	62.7%	9.4%
Other Materials	12 535	12 535	3 688	29.4%	3 706	29.6%	1 416	11.3%	8 811	70.3%	3 064	49.3%	(53.8%)
Contracted services	11 622	11 622	3 946	34.0%	3 632	31.3%	4 042	34.8%	11 621	100.0%	2 295	49.2%	76.2%
Transfers and grants	9 969	9 969	1 754	17.6%	2 093	21.0%	3 073	30.8%	6 920	69.4%	2 615	106.6%	17.5%
Other expenditure	28 164	28 164	6 282	22.3%	6 602	23.4%	5 127	18.2%	18 010	63.9%	8 026	102.4%	(36.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	30 959	30 959	4 769	15.4%	10 128	32.7%	6 781	21.9%	21 678	70.0%	14 854	37.3%	(54.3%)
National Government	30 959	30 959	4 769	15.4%	10 128	32.7%	4 947	16.0%	19 844	64.1%	14 392	55.4%	(65.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 959	30 959	4 769	15.4%	10 128	32.7%	4 947	16.0%	19 844	64.1%	14 392	55.4%	(65.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	1 835	-	1 835	-	462	2.3%	296.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 959	30 959	4 769	15.4%	10 128	32.7%	6 781	21.9%	21 678	70.0%	14 854	37.3%	(54.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	500	-	-	-	-	-	-	-	-	462	23.1%	(100.0%)
Community & Social Services	500	500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	462	92.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 459	30 459	4 769	15.7%	10 128	33.3%	6 781	22.3%	21 678	71.2%	14 392	38.5%	(52.9%)
Electricity	11 483	11 483	1 347	11.7%	3 336	29.1%	1 494	13.0%	6 177	53.8%	6 441	38.3%	(76.8%)
Water	6 500	6 500	1 000	15.4%	1 936	29.8%	-	-	2 936	45.2%	1 032	7.4%	(100.0%)
Waste Water Management	12 476	12 476	2 422	19.4%	4 855	38.9%	5 287	42.4%	12 565	100.7%	6 919	93.7%	(23.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	236 833	236 833	73 722	31.1%	58 532	24.7%	58 653	24.8%	190 907	80.6%	73 420	89.3%	(20.1%)
Property rates, penalties and collection charges	21 419	21 419	5 783	27.0%	4 758	22.2%	4 799	22.4%	15 340	71.6%	4 497	66.0%	6.7%
Service charges	66 716	66 716	12 713	19.1%	13 910	20.9%	15 782	23.7%	42 405	63.6%	12 693	59.7%	24.3%
Other revenue	12 391	12 391	3 311	26.7%	1 475	11.9%	2 947	23.8%	7 734	62.4%	5 737	188.2%	(48.6%)
Government - operating	96 584	96 584	40 383	41.8%	23 201	24.0%	24 224	25.1%	87 808	90.9%	35 058	98.7%	(30.9%)
Government - capital	30 959	30 959	10 327	33.4%	13 150	42.5%	8 743	28.2%	32 220	104.1%	12 137	103.4%	(28.0%)
Interest	8 764	8 764	1 206	13.8%	2 037	23.2%	2 157	24.6%	5 399	61.6%	3 298	106.8%	(34.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 861)	(201 861)	(48 527)	24.0%	(51 366)	25.4%	(46 052)	22.8%	(145 944)	72.3%	(47 950)	68.4%	(4.0%)
Suppliers and employees	(191 891)	(191 891)	(46 774)	24.4%	(49 272)	25.7%	(42 978)	22.4%	(139 024)	72.4%	(45 335)	67.5%	(5.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Transfers and grants	(9 969)	(9 969)	(1 754)	17.6%	(2 093)	21.0%	(3 073)	30.8%	(6 920)	69.4%	(2 615)	106.6%	17.5%
Net Cash from/(used) Operating Activities	34 972	34 972	25 195	72.0%	7 166	20.5%	12 601	36.0%	44 963	128.6%	25 470	219.9%	(50.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 959)	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(6 209)	20.1%	(20 210)	65.3%	(14 854)	33.5%	(58.2%)
Capital assets	(30 959)	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(6 209)	20.1%	(20 210)	65.3%	(14 854)	33.5%	(58.2%)
Net Cash from/(used) Investing Activities	(30 959)	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(6 209)	20.1%	(20 210)	65.3%	(14 854)	33.5%	(58.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 013	4 013	21 322	531.3%	(2 962)	(73.8%)	6 392	159.3%	24 753	616.8%	10 616	(314.5%)	(39.8%)
Cash/cash equivalents at the year begin:	37 640	37 640	37 640	100.0%	58 962	156.6%	56 000	148.8%	37 640	100.0%	100 631	99.8%	(44.4%)
Cash/cash equivalents at the year end:	41 653	41 653	58 962	141.6%	56 000	134.4%	62 393	149.8%	62 393	149.8%	111 247	294.6%	(43.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 730	2.1%	1 413	1.7%	1 735	2.1%	76 245	94.0%	81 123	22.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 123	11.7%	666	3.7%	532	2.9%	14 753	81.6%	18 073	5.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 007	3.5%	1 360	2.3%	1 250	2.2%	53 289	92.0%	57 905	16.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	988	2.4%	858	2.1%	806	2.0%	37 839	93.5%	40 491	11.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	622	2.8%	507	2.3%	472	2.2%	20 295	92.7%	21 897	6.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 813	2.9%	2 767	2.9%	2 712	2.8%	88 357	91.4%	96 648	26.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 033	2.3%	635	1.4%	662	1.5%	42 521	94.8%	44 851	12.4%	-	-	-
Total By Income Source	11 315	3.1%	8 207	2.3%	8 168	2.3%	333 299	92.3%	360 989	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	628	2.5%	307	1.2%	267	1.1%	23 712	95.2%	24 914	6.9%	-	-	-
Commercial	751	4.3%	443	2.5%	445	2.5%	15 875	90.6%	17 514	4.9%	-	-	-
Households	8 664	2.9%	6 789	2.3%	6 766	2.3%	272 687	92.5%	294 906	81.7%	-	-	-
Other	1 272	5.4%	667	2.8%	690	2.9%	21 025	88.9%	23 654	6.6%	-	-	-
Total By Customer Group	11 315	3.1%	8 207	2.3%	8 168	2.3%	333 299	92.3%	360 989	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	136	5.6%	1	.1%	-	-	2 285	94.3%	2 423	100.0%
Total	136	5.6%	1	.1%	-	-	2 285	94.3%	2 423	100.0%

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr SJF Gates	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	596 843	575 966	167 944	28.1%	90 948	15.2%	138 190	24.0%	397 082	68.9%	63 608	50.3%	117.3%
Property rates	68 812	62 901	15 847	23.0%	10 279	14.9%	13 988	22.2%	40 114	63.8%	6 868	39.7%	103.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	293 330	255 855	66 687	22.7%	40 229	13.7%	57 675	22.5%	164 592	64.3%	33 125	41.5%	74.1%
Service charges - water revenue	48 837	66 034	15 105	30.9%	8 889	18.2%	16 935	25.6%	40 929	62.0%	10 059	53.4%	68.4%
Service charges - sanitation revenue	22 883	27 255	6 263	27.4%	4 245	18.6%	6 691	24.5%	17 200	63.1%	3 568	47.0%	87.6%
Service charges - refuse revenue	14 847	16 054	4 148	27.9%	2 637	17.8%	3 783	23.6%	10 568	65.8%	2 276	47.8%	66.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 050	533	259	12.6%	99	4.9%	363	68.0%	721	135.2%	155	224.5%	134.2%
Interest earned - external investments	86	59	-	-	23	26.5%	8	12.9%	30	51.4%	-	5.1%	(100.0%)
Interest earned - outstanding debtors	32 268	31 464	3 495	10.8%	6 873	21.3%	10 945	34.8%	21 313	67.7%	5 387	67.5%	103.2%
Dividends received	-	-	3 437	-	-	-	-	-	3 437	-	-	-	-
Fines	674	494	87	13.0%	18	2.7%	28	5.6%	133	26.9%	94	71.5%	(70.4%)
Licences and permits	-	-	58	-	-	-	-	-	58	-	-	-	-
Agency services	17 001	14 820	15 814	93.0%	13 298	78.2%	4 969	33.5%	34 081	230.0%	1 897	178.9%	161.9%
Transfers recognised - operational	92 011	90 591	35 933	39.1%	253	.3%	21 560	23.8%	57 746	63.7%	-	70.8%	(100.0%)
Other own revenue	4 044	9 906	812	20.1%	4 105	101.5%	1 244	12.6%	6 161	62.2%	179	17.7%	594.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	925 995	908 022	166 860	18.0%	141 248	15.3%	154 555	17.0%	462 663	51.0%	63 652	32.6%	142.8%
Employee related costs	142 314	166 216	41 975	29.5%	29 744	20.9%	36 915	22.2%	108 635	65.4%	22 349	39.0%	65.2%
Remuneration of councillors	10 093	12 022	2 849	28.2%	1 776	17.6%	3 191	26.5%	7 816	65.0%	2 087	64.2%	52.9%
Debt impairment	138 449	79 918	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	129 214	129 214	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	30 000	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	379 182	346 970	95 430	25.2%	76 385	20.1%	79 241	22.8%	251 056	72.4%	31 355	54.2%	152.7%
Other Materials	5 620	11 452	2 059	36.6%	3 275	58.3%	960	8.4%	6 294	55.0%	73	-	1 212.4%
Contracted services	38 000	73 837	6 951	18.3%	16 142	42.5%	18 367	24.9%	41 459	56.1%	82	17.1%	22 274.5%
Transfers and grants	12 759	6 495	5	-	72	.6%	-	-	77	1.2%	-	-	-
Other expenditure	70 364	51 898	17 591	25.0%	13 854	19.7%	15 880	30.6%	47 325	91.2%	7 705	36.4%	106.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(329 152)	(332 056)	1 084		(50 300)		(16 366)		(65 581)		(44)		
Transfers recognised - capital	-	-	-	-	2 000	-	13 139	-	15 139	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(329 152)	(332 056)	1 084		(48 300)		(3 227)		(50 442)		(44)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(329 152)	(332 056)	1 084		(48 300)		(3 227)		(50 442)		(44)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(329 152)	(332 056)	1 084		(48 300)		(3 227)		(50 442)		(44)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(329 152)	(332 056)	1 084		(48 300)		(3 227)		(50 442)		(44)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	43 613	43 613	-	-	19 945	45.7%	9 685	22.2%	29 630	67.9%	1 937	51.8%	399.9%
National Government	43 613	43 613	-	-	19 945	45.7%	9 685	22.2%	29 630	67.9%	1 923	51.5%	403.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 613	43 613	-	-	19 945	45.7%	9 685	22.2%	29 630	67.9%	1 923	51.5%	403.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 613	43 613	-	-	19 945	45.7%	9 685	22.2%	29 630	67.9%	1 937	51.8%	399.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	11 000	-	-	6 354	57.8%	3 339	30.4%	9 693	88.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	11 000	-	-	6 354	57.8%	3 339	30.4%	9 693	88.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 613	32 613	-	-	13 590	41.7%	6 346	19.5%	19 937	61.1%	1 923	48.4%	230.1%
Electricity	7 000	7 000	-	-	4 037	57.7%	717	10.2%	4 754	67.9%	-	308.9%	(100.0%)
Water	8 613	8 613	-	-	8 573	99.5%	3 425	39.8%	11 998	139.3%	1 658	12.3%	106.5%
Waste Water Management	17 000	17 000	-	-	981	5.8%	2 204	13.0%	3 185	18.7%	264	51.7%	734.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	480 280	539 644	174 524	36.3%	185 937	38.7%	214 899	39.8%	575 360	106.6%	81 853	127.4%	162.5%
Property rates, penalties and collection charges	45 931	47 581	7 520	16.4%	9 541	20.8%	13 373	28.1%	30 434	64.0%	5 937	54.2%	125.2%
Service charges	254 531	309 766	62 445	24.5%	73 335	28.8%	66 718	21.5%	202 498	65.4%	32 331	61.3%	106.4%
Other revenue	22 433	22 368	53 848	240.0%	95 579	426.1%	95 312	426.1%	244 739	1 094.1%	35 357	1 714.2%	169.6%
Government - operating	92 011	87 673	35 933	39.1%	-	-	21 992	25.1%	57 925	66.1%	-	71.3%	(100.0%)
Government - capital	43 696	46 525	13 689	31.3%	5 000	11.4%	15 594	33.5%	34 283	73.7%	7 554	96.6%	106.4%
Interest	21 677	25 731	1 089	5.0%	2 482	11.4%	1 909	7.4%	5 480	21.3%	674	14.0%	183.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619 338)	(663 325)	(205 485)	33.2%	(206 644)	33.4%	(205 309)	31.0%	(617 438)	93.1%	(93 413)	107.9%	119.8%
Suppliers and employees	(606 579)	(633 325)	(205 485)	33.9%	(201 296)	33.2%	(205 309)	32.4%	(612 090)	96.6%	(93 413)	108.6%	119.8%
Finance charges	-	(30 000)	-	-	(4 183)	-	-	-	(4 183)	13.9%	-	-	-
Transfers and grants	(12 759)	-	-	-	(1 164)	9.1%	-	-	(1 164)	-	-	4.0%	-
Net Cash from/(used) Operating Activities	(139 058)	(123 680)	(30 961)	22.3%	(20 707)	14.9%	9 590	(7.8%)	(42 078)	34.0%	(11 561)	40.8%	(183.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 696)	-	-	-	(8 622)	19.7%	(9 685)	-	(18 307)	-	(1 937)	61.3%	399.9%
Capital assets	(43 696)	-	-	-	(8 622)	19.7%	(9 685)	-	(18 307)	-	(1 937)	61.3%	399.9%
Net Cash from/(used) Investing Activities	(43 696)	-	-	-	(8 622)	19.7%	(9 685)	-	(18 307)	-	(1 937)	61.3%	399.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(182 754)	(123 680)	(30 961)	16.9%	(29 329)	16.0%	(95)	.1%	(60 385)	48.8%	(13 498)	44.7%	(99.3%)
Cash/cash equivalents at the year begin:	33 930	-	5 325	15.7%	(25 636)	(75.6%)	(54 965)	-	5 325	-	6 619	114.1%	(930.4%)
Cash/cash equivalents at the year end:	(148 824)	(123 680)	(25 636)	17.2%	(54 965)	36.9%	(55 060)	44.5%	(55 060)	44.5%	(6 879)	6.7%	700.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 331	5.4%	3 357	2.5%	6 928	5.1%	118 108	87.0%	135 725	20.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 497	22.2%	10 211	13.7%	1 525	2.0%	46 190	62.1%	74 423	11.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 447	3.5%	2 926	2.3%	2 707	2.1%	115 880	92.0%	125 960	18.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 927	5.7%	1 504	2.2%	1 522	2.2%	61 627	89.9%	68 580	10.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 366	3.0%	1 012	2.2%	955	2.1%	42 738	92.8%	46 070	6.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 605	2.4%	3 527	2.3%	3 448	2.3%	140 207	93.0%	150 787	22.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 862	6.1%	2 060	3.2%	832	1.3%	56 978	89.4%	63 732	9.6%	-	-	-
Total By Income Source	41 035	6.2%	24 598	3.7%	17 917	2.7%	581 728	87.4%	665 278	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	995	13.6%	672	9.2%	(250)	(3.4%)	5 878	80.6%	7 295	1.1%	-	-	-
Commercial	4 367	8.4%	2 221	4.3%	1 076	2.1%	44 286	85.2%	51 951	7.8%	-	-	-
Households	12 606	2.6%	9 748	2.0%	12 821	2.6%	453 839	92.8%	489 015	73.5%	-	-	-
Other	23 066	19.7%	11 956	10.2%	4 270	3.6%	77 725	66.4%	117 017	17.6%	-	-	-
Total By Customer Group	41 035	6.2%	24 598	3.7%	17 917	2.7%	581 728	87.4%	665 278	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22 781	7.4%	56 229	18.3%	22 090	7.2%	206 355	67.1%	307 455	42.6%
Bulk Water	4 620	3.1%	8 050	5.4%	4 395	2.9%	133 042	88.6%	150 108	20.8%
PAYE deductions	2 320	27.1%	1 838	21.5%	2 341	27.4%	2 050	24.0%	8 549	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 640	63.6%	-	-	-	-	12 358	36.4%	33 998	4.7%
Auditor-General	-	-	-	-	-	-	510	100.0%	510	.1%
Other	8 605	3.9%	7 373	3.3%	7 253	3.3%	198 600	89.5%	221 831	30.7%
Total	59 966	8.3%	73 490	10.2%	36 079	5.0%	552 915	76.5%	722 450	100.0%

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr Attie Morris	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	182 284	182 284	21 466	11.8%	26 859	14.7%	20 155	11.1%	68 480	37.6%	42 764	70.6%	(52.9%)
Property rates	14 924	14 924	1 771	11.9%	1 763	11.8%	1 761	11.8%	5 295	35.5%	3 393	56.7%	(48.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	46 179	46 179	7 333	15.9%	9 409	20.4%	7 628	16.5%	24 370	52.8%	10 485	61.9%	(27.3%)
Service charges - water revenue	16 484	16 484	2 696	16.4%	3 398	20.6%	2 642	16.0%	8 736	53.0%	3 981	67.5%	(33.7%)
Service charges - sanitation revenue	15 181	15 181	2 639	17.4%	2 600	17.1%	2 503	16.5%	7 742	51.0%	3 591	67.4%	(30.3%)
Service charges - refuse revenue	5 696	5 696	967	17.0%	969	17.0%	970	17.0%	2 906	51.0%	1 344	66.8%	(27.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	219	219	41	18.6%	34	15.4%	29	13.4%	104	47.4%	56	71.4%	(47.9%)
Interest earned - external investments	1 037	1 037	10	.9%	20	1.9%	11	1.1%	41	3.9%	-	12.6%	(100.0%)
Interest earned - outstanding debtors	16 475	16 475	2 969	18.0%	2 997	18.2%	3 259	19.8%	9 225	56.0%	4 107	68.2%	(20.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 607	1 607	2	.1%	8	.5%	1	-	11	.7%	3	9.1%	(74.0%)
Licences and permits	2	2	-	-	-	-	100	5 214.9%	100	5 214.9%	-	-	(100.0%)
Agency services	3 471	3 471	637	18.4%	886	25.5%	-	-	1 523	43.9%	902	73.6%	(100.0%)
Transfers recognised - operational	59 878	59 878	2 203	3.7%	4 583	7.7%	1 132	1.9%	7 918	13.2%	14 319	83.8%	(92.1%)
Other own revenue	1 131	1 131	200	17.7%	192	17.0%	118	10.4%	510	45.1%	581	135.2%	(79.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	208 490	208 490	25 725	12.3%	37 860	18.2%	18 934	9.1%	82 519	39.6%	63 299	63.9%	(70.1%)
Employee related costs	48 388	48 388	4 685	9.7%	9 356	19.3%	96	.2%	14 137	29.2%	12 342	79.8%	(99.2%)
Remuneration of councillors	5 107	5 107	-	-	15	.3%	-	-	15	.3%	825	40.6%	(100.0%)
Debt impairment	41 858	41 858	56	.1%	122	.3%	96	.2%	273	.7%	32 838	82.3%	(99.7%)
Depreciation and asset impairment	28 000	28 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	174	174	-	-	-	-	101	58.0%	101	58.0%	-	-	(100.0%)
Bulk purchases	45 883	45 883	14 072	30.7%	12 226	26.6%	9 656	21.0%	35 955	78.4%	8 927	73.0%	8.2%
Other Materials	-	-	-	-	4 516	-	3 281	-	7 797	-	-	-	(100.0%)
Contracted services	8 452	8 452	382	4.5%	-	-	795	9.4%	1 177	13.9%	342	3.2%	132.1%
Transfers and grants	7 006	7 006	646	9.2%	1 688	24.1%	1 117	15.9%	3 451	49.3%	1 419	70.0%	(21.3%)
Other expenditure	23 624	23 624	5 884	24.9%	9 937	42.1%	3 793	16.1%	19 614	83.0%	6 607	106.9%	(42.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	21 765	100.6%	749	13.3%	871.5%
National Government	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	21 765	100.6%	749	21.9%	871.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	21 765	100.6%	749	13.3%	871.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	21 765	100.6%	749	13.3%	871.5%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 025	1 025	257	25.1%	2 388	232.9%	-	-	2 646	258.0%	-	77.3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 025	1 025	257	25.1%	2 388	232.9%	-	-	2 646	258.0%	-	77.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 619	20 619	1 087	5.3%	10 753	52.2%	7 279	35.3%	19 120	92.7%	749	7.8%	871.5%
Electricity	4 584	4 584	259	5.7%	4 260	92.9%	4 108	89.6%	8 628	188.2%	231	14.6%	1 682.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 035	16 035	828	5.2%	6 343	39.6%	1 986	12.4%	9 157	57.1%	519	10.7%	282.8%
Waste Management	-	-	-	-	150	-	1 185	-	1 335	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	157 589	157 589	54 424	34.5%	39 030	24.8%	62 575	39.7%	156 029	99.0%	39 700	80.1%	57.6%
Property rates, penalties and collection charges	9 701	9 701	1 694	17.5%	2 793	28.8%	10 448	107.7%	14 935	154.0%	1 625	53.2%	542.8%
Service charges	58 800	58 800	13 463	22.9%	15 131	25.7%	16 796	28.6%	45 390	77.2%	12 245	62.6%	37.2%
Other revenue	6 169	6 169	5 221	84.6%	6 889	111.7%	6 479	105.0%	18 589	301.3%	4 767	281.8%	35.9%
Government - operating	59 878	59 878	24 847	41.5%	4 530	7.6%	14 718	24.6%	44 095	73.6%	13 558	81.7%	8.6%
Government - capital	17 062	17 062	8 410	49.3%	9 221	54.0%	13 528	79.3%	31 159	182.6%	6 945	76.2%	94.8%
Interest	5 979	5 979	789	13.2%	466	7.8%	606	10.1%	1 860	31.1%	559	42.1%	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(137 237)	(137 237)	(49 336)	35.9%	(41 831)	30.5%	(47 802)	34.8%	(138 969)	101.3%	(31 666)	75.7%	51.0%
Suppliers and employees	(131 521)	(131 521)	(49 336)	37.5%	(41 831)	31.8%	(47 802)	36.3%	(138 969)	105.7%	(31 666)	78.8%	51.0%
Finance charges	(174)	(174)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 542)	(5 542)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 352	20 352	5 088	25.0%	(2 801)	(13.8%)	14 773	72.6%	17 060	83.8%	8 034	94.4%	83.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 062)	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(10 279)	60.2%	(25 060)	146.9%	(749)	21.9%	1 271.8%
Capital assets	(17 062)	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(10 279)	60.2%	(25 060)	146.9%	(749)	21.9%	1 271.8%
Net Cash from/(used) Investing Activities	(17 062)	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(10 279)	60.2%	(25 060)	146.9%	(749)	22.6%	1 271.8%
Cash Flow from Financing Activities													
Receipts	-	-	7	-	18	-	7	-	32	-	18	-	(63.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	18	-	7	-	32	-	18	-	(63.4%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	7	-	18	-	7	-	32	-	18	-	(63.4%)
Net Increase/(Decrease) in cash held	3 290	3 290	(2 094)	(63.7%)	(10 374)	(315.3%)	4 500	136.8%	(7 968)	(242.2%)	7 303	64 584.2%	(38.4%)
Cash/cash equivalents at the year begin:	34 169	34 169	22 904	67.0%	20 810	60.9%	10 436	30.5%	22 904	67.0%	45 105	737.7%	(76.9%)
Cash/cash equivalents at the year end:	37 459	37 459	20 810	55.6%	10 436	27.9%	14 936	39.9%	14 936	39.9%	52 408	1 686.7%	(71.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	708	1.4%	653	1.3%	685	1.4%	48 651	96.0%	50 696	16.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 224	12.4%	1 724	6.6%	492	1.9%	20 658	79.2%	26 098	8.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	827	2.3%	718	2.0%	659	1.9%	33 102	93.8%	35 306	11.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 141	2.0%	753	1.3%	722	1.3%	53 835	95.4%	56 452	18.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	412	1.3%	391	1.3%	368	1.2%	29 817	96.2%	30 988	10.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	2.2%	9	1.7%	9	1.6%	528	94.5%	558	.2%	-	-	-
Interest on Arrear Debtor Accounts	1 795	3.8%	1 773	3.8%	1 490	3.2%	42 057	89.3%	47 114	15.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	631	1.2%	119	.2%	305	.6%	52 965	98.0%	54 020	17.9%	-	-	-
Total By Income Source	8 750	2.9%	6 140	2.0%	4 732	1.6%	281 612	93.5%	301 233	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	99	2.0%	24	.5%	106	2.1%	4 701	95.3%	4 930	1.6%	-	-	-
Commercial	2 377	20.2%	544	4.6%	305	2.6%	8 547	72.6%	11 773	3.9%	-	-	-
Households	6 126	2.2%	5 432	1.9%	4 201	1.5%	267 032	94.4%	282 791	93.9%	-	-	-
Other	148	8.5%	139	8.0%	120	6.9%	1 332	76.6%	1 739	.6%	-	-	-
Total By Customer Group	8 750	2.9%	6 140	2.0%	4 732	1.6%	281 612	93.5%	301 233	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 853	19.2%	1 122	5.6%	3 579	17.9%	11 478	57.3%	20 032	65.4%
Bulk Water	-	-	-	-	-	-	1 652	100.0%	1 652	5.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 461	38.8%	754	8.4%	1 295	14.5%	3 420	38.3%	8 930	29.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 314	23.9%	1 876	6.1%	4 873	15.9%	16 551	54.1%	30 614	100.0%

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 732 012	1 732 012	483 411	27.9%	403 817	23.3%	151 115	8.7%	1 038 343	60.0%	382 435	64.8%	(60.5%)
Property rates	247 933	247 933	63 351	25.6%	54 333	21.9%	31 940	12.9%	149 624	60.3%	47 349	58.4%	(32.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	551 005	551 005	141 599	25.7%	106 566	19.3%	42 199	7.7%	290 364	52.7%	93 162	55.3%	(54.7%)
Service charges - water revenue	361 055	361 055	89 612	24.8%	86 278	23.9%	26 495	7.3%	202 385	56.1%	79 858	62.1%	(66.8%)
Service charges - sanitation revenue	101 071	101 071	22 858	22.6%	22 299	22.1%	8 622	8.5%	53 779	53.2%	21 168	57.9%	(59.3%)
Service charges - refuse revenue	108 365	108 365	26 952	24.9%	26 507	24.5%	10 066	9.3%	63 524	58.6%	24 670	59.8%	(59.2%)
Service charges - other	-	-	(2 316)	-	(1 580)	-	-	-	(3 897)	-	(2)	(842.2%)	(100.0%)
Rental of facilities and equipment	4 854	4 854	949	19.6%	788	16.2%	553	11.4%	2 290	47.2%	1 762	150.9%	(68.6%)
Interest earned - external investments	44 100	44 100	10 325	23.4%	11 784	26.7%	6 577	14.9%	28 685	65.0%	14 144	47.1%	(53.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	52	52	-	-	13	24.8%	-	-	13	24.8%	-	-	-
Fines	29 199	29 199	3 335	11.4%	717	2.5%	162	.6%	4 213	14.4%	17 108	71.9%	(99.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	10.8%	-
Agency services	33 854	33 854	26 418	78.0%	21 384	63.2%	8 997	26.6%	56 799	167.8%	(12 823)	60.4%	(170.2%)
Transfers recognised - operational	217 623	217 623	93 173	42.8%	67 152	30.9%	0	-	160 325	73.7%	69 153	98.6%	(100.0%)
Other own revenue	22 900	22 900	3 860	16.9%	6 809	29.7%	13 062	57.0%	23 731	103.6%	13 726	126.7%	(4.8%)
Gains on disposal of PPE	10 000	10 000	3 295	33.0%	770	7.7%	2 443	24.4%	6 508	65.1%	13 161	39.9%	(81.4%)
Operating Expenditure	1 708 279	1 708 279	589 944	34.5%	379 099	22.2%	134 864	7.9%	1 103 907	64.6%	366 910	59.5%	(63.2%)
Employee related costs	448 356	448 356	104 279	23.3%	109 030	24.3%	38 145	8.5%	251 455	56.1%	104 575	73.2%	(63.5%)
Remuneration of councillors	21 038	21 038	4 572	21.7%	4 649	22.1%	1 571	7.5%	10 792	51.3%	5 115	70.2%	(69.3%)
Debt impairment	137 081	137 081	93 392	68.1%	(11 067)	(8.1%)	-	-	82 324	60.1%	13 376	10.5%	(100.0%)
Depreciation and asset impairment	162 165	162 165	42 845	26.4%	38 342	23.6%	12 781	7.9%	93 967	57.9%	28 610	18.7%	(55.3%)
Finance charges	3 058	3 058	5 307	173.6%	10 313	337.3%	3 268	106.9%	18 888	617.7%	7 905	715.7%	(58.7%)
Bulk purchases	638 908	638 908	267 616	41.9%	138 524	21.7%	56 917	8.9%	463 056	72.5%	145 880	67.4%	(61.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	58 205	58 205	19 173	32.9%	22 026	37.8%	5 990	10.3%	47 189	81.1%	18 374	60.2%	(67.4%)
Transfers and grants	51 621	51 621	3 777	7.3%	2 234	4.3%	744	1.4%	6 756	13.1%	5 787	21.3%	(87.1%)
Other expenditure	187 847	187 847	48 984	26.1%	65 048	34.6%	15 447	8.2%	129 479	68.9%	37 287	62.7%	(58.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 733	23 733	(106 533)		24 718		16 251		(65 565)		15 525		
Transfers recognised - capital	60 161	60 161	39 288	65.3%	22 573	37.5%	-	-	61 861	102.8%	26 194	61.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(17 000)	(17 000)	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	66 893	66 893	(67 246)		47 291		16 251		(3 704)		41 719		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 893	66 893	(67 246)		47 291		16 251		(3 704)		41 719		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 893	66 893	(67 246)		47 291		16 251		(3 704)		41 719		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 893	66 893	(67 246)		47 291		16 251		(3 704)		41 719		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	100 894	100 894	7 527	7.5%	20 217	20.0%	12 238	12.1%	39 983	39.6%	12 093	31.8%	1.2%
National Government	60 161	60 161	7 292	12.1%	17 858	29.7%	11 543	19.2%	36 694	61.0%	10 830	45.5%	6.6%
Provincial Government	17 000	17 000	-	-	-	-	-	-	-	-	-	3.9%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Other transfers and grants	-	-	185	-	181	-	423	-	788	-	-	-	(100.0%)
Transfers recognised - capital	77 161	77 161	7 477	9.7%	18 039	23.4%	11 966	15.5%	37 482	48.6%	10 830	34.5%	10.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 733	23 733	50	.2%	2 178	9.2%	273	1.1%	2 501	10.5%	9	34.9%	3 008.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1 254	8.4%	(100.0%)
Capital Expenditure Standard Classification	100 894	100 894	7 527	7.5%	20 217	20.0%	12 238	12.1%	39 983	39.6%	12 093	31.8%	1.2%
Governance and Administration	9 962	9 962	47	.5%	2 155	21.6%	266	2.7%	2 469	24.8%	9	14.2%	2 934.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Budget & Treasury Office	5 000	5 000	-	-	201	4.0%	183	3.7%	384	7.7%	-	13.0%	(100.0%)
Corporate Services	4 962	4 962	47	.9%	1 955	39.4%	83	1.7%	2 085	42.0%	9	8.4%	844.1%
Community and Public Safety	271	271	-	-	1 797	663.2%	-	-	1 797	663.2%	-	27.3%	-
Community & Social Services	271	271	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	1 797	-	-	-	1 797	-	-	27.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 500	3 500	3	.1%	23	.7%	6	.2%	32	.9%	-	33.0%	(100.0%)
Planning and Development	-	-	3	-	-	-	-	-	3	-	-	99.6%	-
Road Transport	3 500	3 500	-	-	23	.7%	6	.2%	29	.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	87 161	87 161	7 477	8.6%	16 242	18.6%	11 966	13.7%	35 685	40.9%	12 084	32.0%	(1.0%)
Electricity	15 000	15 000	731	4.9%	181	1.2%	2 047	13.6%	2 959	19.7%	1 996	12.5%	2.6%
Water	-	-	3 464	-	727	-	-	-	4 192	-	-	-	-
Waste Water Management	72 161	72 161	3 282	4.5%	15 334	21.2%	9 918	13.7%	28 534	39.5%	10 088	42.0%	(1.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 549 983	1 549 983	472 526	30.5%	447 094	28.8%	401 931	25.9%	1 321 551	85.3%	369 419	77.4%	8.8%
Property rates, penalties and collection charges	210 743	210 743	66 228	31.4%	55 206	26.2%	50 972	24.2%	172 406	81.8%	59 837	75.4%	(14.8%)
Service charges	953 272	953 272	195 832	20.5%	205 504	21.6%	219 625	23.0%	620 961	65.1%	180 489	57.2%	21.7%
Other revenue	68 610	68 610	76 236	111.1%	86 365	125.9%	60 447	88.1%	223 048	325.1%	33 622	346.8%	79.8%
Government - operating	217 623	217 623	94 525	43.4%	77 768	35.7%	57 628	26.5%	229 921	105.7%	69 289	98.7%	(16.8%)
Government - capital	77 161	77 161	39 288	50.9%	22 000	28.5%	9 161	11.9%	70 449	91.3%	26 054	60.9%	(64.8%)
Interest	22 523	22 523	417	1.9%	251	1.1%	4 099	18.2%	4 767	21.2%	128	29.3%	3 102.5%
Dividends	52	52	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 357 412)	(1 357 412)	(466 178)	34.3%	(420 434)	31.0%	(401 274)	29.6%	(1 287 885)	94.9%	(379 203)	94.8%	5.8%
Suppliers and employees	(690 434)	(690 434)	(460 870)	66.8%	(416 910)	60.4%	(360 409)	52.2%	(1 238 189)	179.3%	(223 673)	80.1%	61.1%
Finance charges	(479 131)	(479 131)	(5 308)	1.1%	(3 524)	.7%	(40 865)	8.5%	(49 697)	10.4%	(99 473)	4 749.5%	(58.9%)
Transfers and grants	(187 847)	(187 847)	-	-	-	-	-	-	-	-	(56 057)	336.7%	(100.0%)
Net Cash from/(used) Operating Activities	192 571	192 571	6 348	3.3%	26 660	13.8%	658	.3%	33 666	17.5%	(9 784)	9.4%	(106.7%)
Cash Flow from Investing Activities													
Receipts	10 000	10 000	3 295	33.0%	778	7.8%	3 801	38.0%	7 875	78.8%	13 160	48.4%	(71.1%)
Proceeds on disposal of PPE	10 000	10 000	3 295	33.0%	778	7.8%	3 801	38.0%	7 875	78.8%	13 160	39.9%	(71.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(100.1%)	-
Payments	(100 894)	(100 894)	(7 527)	7.5%	(20 217)	20.0%	(12 215)	12.1%	(39 959)	39.6%	(12 093)	31.8%	1.0%
Capital assets	(100 894)	(100 894)	(7 527)	7.5%	(20 217)	20.0%	(12 215)	12.1%	(39 959)	39.6%	(12 093)	31.8%	1.0%
Net Cash from/(used) Investing Activities	(90 894)	(90 894)	(4 232)	4.7%	(19 439)	21.4%	(8 414)	9.3%	(32 084)	35.3%	1 067	22.9%	(888.7%)
Cash Flow from Financing Activities													
Receipts	860	860	43	5.0%	145	16.9%	321	37.3%	509	59.2%	385	166.1%	(16.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	860	43	5.0%	145	16.9%	321	37.3%	509	59.2%	385	166.1%	(16.6%)
Payments	(2 225)	(2 225)	(1 113)	50.0%	-	-	(727)	32.7%	(1 839)	82.7%	(2 862)	133.4%	(74.6%)
Repayment of borrowing	(2 225)	(2 225)	(1 113)	50.0%	-	-	(727)	32.7%	(1 839)	82.7%	(2 862)	133.4%	(74.6%)
Net Cash from/(used) Financing Activities	(1 365)	(1 365)	(1 069)	78.3%	145	(10.6%)	(406)	29.7%	(1 330)	97.4%	(2 477)	122.1%	(83.6%)
Net Increase/(Decrease) in cash held	100 312	100 312	1 046	1.0%	7 367	7.3%	(8 162)	(8.1%)	251	.3%	(11 195)	2.2%	(27.1%)
Cash/cash equivalents at the year begin:	38 021	38 021	14 990	39.4%	16 037	42.2%	23 403	61.6%	14 990	39.4%	31 730	106.1%	(26.2%)
Cash/cash equivalents at the year end:	138 333	138 333	16 037	11.6%	23 403	16.9%	15 242	11.0%	15 242	11.0%	20 536	8.6%	(25.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	35 541	11.0%	46 304	14.3%	39 093	12.1%	202 743	62.6%	323 681	64.5%
Bulk Water	-	-	23 753	77.0%	7 093	23.0%	-	-	30 846	6.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5 546	100.0%	-	-	-	-	-	-	5 546	1.1%
Pensions / Retirement	4 894	100.0%	-	-	-	-	-	-	4 894	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	18 727	13.8%	6 282	4.6%	110 325	81.5%	135 333	27.0%
Auditor-General	-	-	9	.6%	392	29.1%	946	70.2%	1 346	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	45 980	9.2%	88 792	17.7%	52 859	10.5%	314 014	62.6%	501 646	100.0%

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	393 327	396 452	120 125	30.5%	108 578	27.6%	82 108	20.7%	310 811	78.4%	74 340	94.3%	10.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 200	1 850	81	3.7%	43	1.9%	40	2.2%	164	8.9%	68	18.5%	(41.1%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 500	7 600	1 233	22.4%	2 328	42.3%	4 436	58.4%	7 996	105.2%	1 996	85.0%	122.2%
Interest earned - outstanding debtors	-	126	-	-	125	-	-	-	125	100.0%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	385 082	386 486	118 723	30.8%	105 860	27.5%	77 515	20.1%	302 098	78.2%	72 140	95.0%	7.5%
Other own revenue	545	390	87	16.0%	222	40.7%	118	30.1%	427	109.4%	135	99.8%	(13.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	419 449	421 291	53 247	12.7%	79 206	18.9%	119 618	28.4%	252 070	59.8%	66 802	54.1%	79.1%
Employee related costs	129 288	134 654	25 939	20.1%	27 018	20.9%	29 161	21.7%	82 118	61.0%	24 528	65.1%	18.9%
Remuneration of councillors	13 246	12 270	2 826	21.3%	2 893	21.8%	2 892	23.6%	8 612	70.2%	3 093	70.0%	(6.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 663	18 265	4 468	21.6%	4 475	21.7%	4 475	24.5%	13 417	73.5%	4 448	65.2%	.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	(25)	78.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	800	-	31	3.8%	101	12.6%	(131)	-	(0)	-	154	42.9%	(185.2%)
Transfers and grants	207 942	205 439	10 582	5.1%	31 921	15.4%	71 911	35.0%	114 414	55.7%	27 039	43.0%	166.0%
Other expenditure	47 510	50 664	9 400	19.8%	12 798	26.9%	11 311	22.3%	33 509	66.1%	7 565	55.2%	49.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
Governance and Administration	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
Executive & Council	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	328 057	396 452	120 125	36.6%	108 578	33.1%	82 108	20.7%	310 811	78.4%	74 340	94.3%	10.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 200	1 850	81	3.7%	43	1.9%	40	2.2%	164	8.9%	68	18.5%	(41.1%)
Other revenue	545	390	87	16.0%	222	40.7%	118	30.1%	427	109.4%	135	99.8%	(13.1%)
Government - operating	319 812	386 486	118 723	37.1%	105 860	33.1%	77 515	20.1%	302 098	78.2%	72 140	95.0%	7.5%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 500	7 726	1 233	22.4%	2 453	44.6%	4 436	57.4%	8 122	105.1%	1 996	85.0%	122.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(309 557)	(403 026)	(11 409)	3.7%	(70 895)	22.9%	(47 737)	11.8%	(130 041)	32.3%	(60 473)	47.0%	(21.1%)
Suppliers and employees	(190 972)	(197 587)	(827)	.4%	(38 974)	20.4%	24 174	(12.2%)	(15 627)	7.9%	(33 459)	50.4%	(172.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	25	78.9%	(100.0%)
Transfers and grants	(118 586)	(205 439)	(10 582)	8.9%	(31 921)	26.9%	(71 911)	35.0%	(114 414)	55.7%	(27 039)	43.0%	166.0%
Net Cash from/(used) Operating Activities	18 500	(6 574)	108 716	587.7%	37 683	203.7%	34 371	(522.9%)	180 769	(2 749.9%)	13 867	(651.2%)	147.9%
Cash Flow from Investing Activities													
Receipts	-	-	(152 000)	-	12 000	-	(60 000)	-	(200 000)	-	(32 000)	-	87.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(152 000)	-	12 000	-	(60 000)	-	(200 000)	-	(32 000)	-	87.5%
Payments	(16 500)	(12 100)	(97)	.6%	(1 487)	9.0%	(1 891)	15.6%	(3 474)	28.7%	(172)	8.1%	999.8%
Capital assets	(16 500)	(12 100)	(97)	.6%	(1 487)	9.0%	(1 891)	15.6%	(3 474)	28.7%	(172)	8.1%	999.8%
Net Cash from/(used) Investing Activities	(16 500)	(12 100)	(152 097)	921.8%	10 513	(63.7%)	(61 891)	511.5%	(203 474)	1 681.6%	(32 172)	1 284.3%	92.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Increase/(Decrease) in cash held	2 000	(18 674)	(43 381)	(2 169.1%)	48 197	2 409.8%	(27 520)	147.4%	(22 705)	121.6%	(18 305)	13.0%	50.3%
Cash/cash equivalents at the year begin:	60 346	84 636	84 363	139.8%	40 982	67.9%	89 179	105.4%	84 363	99.7%	44 439	100.0%	100.7%
Cash/cash equivalents at the year end:	62 346	65 963	40 982	65.7%	89 179	143.0%	61 659	93.5%	61 659	93.5%	26 134	(578.1%)	135.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 156	34.7%	-	-	-	-	5 935	65.3%	9 091	100.0%	-	-	-
Total By Income Source	3 156	34.7%	-	-	-	-	5 935	65.3%	9 091	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 156	34.7%	-	-	-	-	5 935	65.3%	9 091	100.0%	-	-	-
Total By Customer Group	3 156	34.7%	-	-	-	-	5 935	65.3%	9 091	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 625	12.2%	-	-	-	-	18 907	87.8%	21 533	100.0%
Total	2 625	12.2%	-	-	-	-	18 907	87.8%	21 533	100.0%

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	455 083	455 083	256 097	56.3%	108 196	23.8%	80 605	17.7%	444 898	97.8%	79 211	46.2%	1.8%
Property rates	65 023	65 023	222 015	341.4%	25 712	39.5%	16 379	25.2%	264 107	406.2%	15 050	(30.8%)	8.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 369	175 369	(215)	(.1%)	49 241	28.1%	38 990	22.2%	88 016	50.2%	33 496	57.4%	16.4%
Service charges - water revenue	59 614	59 614	10 707	18.0%	12 913	21.7%	6 753	11.3%	30 372	50.9%	10 565	55.4%	(36.1%)
Service charges - sanitation revenue	10 658	10 658	1 417	13.3%	3 149	29.5%	4 458	41.8%	9 024	84.7%	6 698	118.9%	(33.4%)
Service charges - refuse revenue	12 876	12 876	1 635	12.7%	3 990	31.0%	4 523	35.1%	10 147	78.8%	3 063	72.7%	47.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 481	2 481	70	2.8%	617	24.9%	515	20.8%	1 201	48.4%	497	60.9%	3.7%
Interest earned - external investments	1 184	1 184	(46)	(3.9%)	312	26.4%	316	26.7%	582	49.1%	130	2.4%	143.9%
Interest earned - outstanding debtors	25 455	25 455	10 477	41.2%	10 726	42.1%	7 897	31.0%	29 100	114.3%	7 563	-	4.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 002	3 002	47	1.6%	50	1.7%	70	2.3%	168	5.6%	90	15.5%	(21.9%)
Licences and permits	2 503	2 503	360	14.4%	1 302	52.0%	270	10.8%	1 932	77.2%	738	62.0%	(63.4%)
Agency services	13 979	13 979	78	.6%	24	.2%	206	1.5%	308	2.2%	1 098	44.0%	(81.3%)
Transfers recognised - operational	75 874	75 874	9 942	13.1%	-	-	-	-	9 942	13.1%	-	69.3%	-
Other own revenue	7 071	7 071	(421)	(6.0%)	161	2.3%	220	3.1%	(40)	(.6%)	232	15.1%	(5.3%)
Gains on disposal of PPE	(7)	(7)	30	(431.1%)	-	-	8	(112.0%)	38	(543.1%)	(7)	-	(206.7%)
Operating Expenditure	455 076	455 076	70 870	15.6%	100 802	22.2%	99 774	21.9%	271 445	59.6%	93 704	64.3%	6.5%
Employee related costs	136 575	136 575	18 939	13.9%	29 863	21.9%	38 378	28.1%	87 180	63.8%	31 819	72.1%	20.6%
Remuneration of councillors	7 915	7 915	1 097	13.9%	1 613	20.4%	2 289	28.9%	4 998	63.1%	1 739	67.9%	31.6%
Debt impairment	42 000	42 000	1 737	4.1%	13 133	31.3%	3 669	8.7%	18 539	44.1%	2 160	75.8%	69.9%
Depreciation and asset impairment	30 000	30 000	4 955	16.5%	4 630	15.4%	9 743	32.5%	19 329	64.4%	5 525	96.6%	76.3%
Finance charges	2 588	2 588	-	-	732	28.3%	456	17.6%	1 188	45.9%	-	-	(100.0%)
Bulk purchases	143 924	143 924	29 801	20.7%	31 147	21.6%	28 065	19.5%	89 013	61.8%	30 546	60.4%	(8.1%)
Other Materials	15 714	15 714	6 173	39.3%	4 992	31.8%	5 445	34.7%	16 611	105.7%	5 789	66.1%	(5.9%)
Contracted services	10 973	10 973	1 636	14.9%	6 827	62.2%	4 750	43.3%	13 213	120.4%	3 208	53.5%	48.1%
Transfers and grants	3 940	3 940	33	.8%	385	9.8%	413	10.5%	832	21.1%	2 457	133.5%	(83.2%)
Other expenditure	61 446	61 446	6 498	10.6%	7 479	12.2%	6 566	10.7%	20 543	33.4%	10 461	49.3%	(37.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7	7	185 227		7 394		(19 168)		173 452		(14 493)		
Transfers recognised - capital	-	-	20 453	-	-	-	-	-	20 453	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	660	-	-	-	-	-	660	-	333	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	7	7	206 339		7 394		(19 168)		194 565		(14 160)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7	7	206 339		7 394		(19 168)		194 565		(14 160)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7	7	206 339		7 394		(19 168)		194 565		(14 160)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7	7	206 339		7 394		(19 168)		194 565		(14 160)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	94 488	94 488	1 979	2.1%	272	.3%	858	.9%	3 109	3.3%	368	6.7%	133.2%
National Government	46 948	46 948	-	-	-	-	-	-	-	-	248	4.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	41 100	41 100	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 048	88 048	-	-	-	-	-	-	-	-	248	4.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 440	6 440	1 979	30.7%	272	4.2%	858	13.3%	3 109	48.3%	120	10.9%	612.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	94 488	94 488	1 979	2.1%	272	.3%	858	.9%	3 109	3.3%	368	6.7%	133.2%
Governance and Administration	780	780	0	-	272	34.8%	696	89.2%	968	124.1%	62	25.4%	1 027.9%
Executive & Council	530	530	-	-	268	50.6%	663	125.0%	931	175.7%	-	-	(100.0%)
Budget & Treasury Office	100	100	0	.3%	3	3.4%	14	14.0%	18	17.7%	17	12.1%	(18.4%)
Corporate Services	150	150	-	-	-	-	19	12.7%	19	12.7%	45	23.8%	(57.3%)
Community and Public Safety	4 347	4 347	1 979	45.5%	-	-	162	3.7%	2 141	49.2%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	162	-	162	-	-	-	(100.0%)
Sport And Recreation	3 377	3 377	-	-	-	-	-	-	-	-	-	-	-
Public Safety	970	970	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	1 979	-	-	-	-	-	1 979	-	-	-	-
Economic and Environmental Services	6 254	6 254	-	-	-	-	-	-	-	-	59	11.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 254	6 254	-	-	-	-	-	-	-	-	59	11.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	83 107	83 107	-	-	-	-	-	-	-	-	248	5.0%	(100.0%)
Electricity	19 071	19 071	-	-	-	-	-	-	-	-	-	1.4%	-
Water	8 627	8 627	-	-	-	-	-	-	-	-	-	45.5%	-
Waste Water Management	50 719	50 719	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 690	4 690	-	-	-	-	-	-	-	-	248	26.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	455 089	455 089	(131 164)	(28.8%)	378 797	83.2%	80 643	17.7%	328 276	72.1%	79 219	71.5%	1.8%
Property rates, penalties and collection charges	65 023	65 023	20 918	32.2%	24 830	38.2%	16 379	25.2%	62 127	95.5%	15 050	70.6%	8.8%
Service charges	258 517	258 517	(127 044)	(49.1%)	253 385	98.0%	54 770	21.2%	181 111	70.1%	53 823	73.9%	1.8%
Other revenue	29 036	29 036	(8 420)	(29.0%)	13 106	45.1%	1 281	4.4%	5 967	20.6%	2 654	44.0%	(51.7%)
Government - operating	75 874	75 874	(18 176)	(24.0%)	49 370	65.1%	-	-	31 193	41.1%	-	69.3%	-
Government - capital	-	-	20 453	-	-	-	-	-	20 453	-	-	-	-
Interest	26 639	26 639	(18 895)	(70.9%)	38 107	143.0%	8 213	30.8%	27 425	103.0%	7 693	87.1%	6.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(455 077)	(455 077)	(293 208)	64.4%	(176 262)	38.7%	(85 504)	18.8%	(554 973)	122.0%	(86 019)	64.5%	(.6%)
Suppliers and employees	(448 549)	(448 549)	(293 208)	65.4%	(175 145)	39.0%	(84 634)	18.9%	(552 987)	123.3%	(83 562)	64.2%	1.3%
Finance charges	(2 588)	(2 588)	-	-	(732)	28.3%	(456)	17.6%	(1 188)	45.9%	-	-	(100.0%)
Transfers and grants	(3 940)	(3 940)	-	-	(385)	9.8%	(413)	10.5%	(798)	20.3%	(2 457)	133.7%	(83.2%)
Net Cash from/(used) Operating Activities	12	12	(424 371)	(3 427 877.6%)	202 535	1 635 985.0%	(4 861)	(39 262.9%)	(226 697)	(1 831 155.5%)	(6 800)	225.7%	(28.5%)
Cash Flow from Investing Activities													
Receipts	(7)	(7)	33	(477.9%)	-	-	8	(112.0%)	41	(589.9%)	(7)	-	(206.7%)
Proceeds on disposal of PPE	(7)	(7)	33	(477.9%)	-	-	8	(112.0%)	41	(589.9%)	(7)	-	(206.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(660)	-	(145)	-	(858)	-	(1 663)	-	-	-	(100.0%)
Capital assets	-	-	(660)	-	(145)	-	(858)	-	(1 663)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(7)	(7)	(626)	8 949.2%	(145)	2 071.9%	(850)	12 152.7%	(1 621)	23 173.8%	(7)	-	11 478.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5	5	(424 997)	(7 893 709.9%)	202 390	3 759 101.0%	(5 711)	(106 072.6%)	(228 318)	(4 240 681.5%)	(6 808)	225.7%	(16.1%)
Cash/cash equivalents at the year begin:	25 051	25 051	29 421	117.4%	(395 576)	(1 579.1%)	(193 186)	(771.2%)	29 421	117.4%	73 637	109.1%	(362.4%)
Cash/cash equivalents at the year end:	25 056	25 056	(395 576)	(1 578.7%)	(193 186)	(771.0%)	(198 897)	(793.8%)	(198 897)	(793.8%)	66 829	160.1%	(397.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 185	2.5%	3 593	2.2%	3 594	2.2%	153 090	93.1%	164 462	34.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 438	42.8%	2 909	13.2%	493	2.2%	9 214	41.8%	22 055	4.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 510	5.3%	4 243	4.0%	3 297	3.1%	91 735	87.5%	104 785	21.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	663	3.6%	420	2.3%	313	1.7%	16 974	92.4%	18 371	3.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	727	5.7%	433	3.4%	285	2.2%	11 246	88.6%	12 690	2.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 681	2.4%	3 281	2.1%	3 186	2.0%	145 408	93.5%	155 556	32.5%	-	-	-
Total By Income Source	24 204	5.1%	14 879	3.1%	11 169	2.3%	427 667	89.5%	477 919	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	738	3.8%	698	3.6%	445	2.3%	17 346	90.2%	19 227	4.0%	-	-	-
Commercial	8 604	8.4%	5 618	5.5%	2 989	2.9%	85 295	83.2%	102 505	21.4%	-	-	-
Households	14 861	4.2%	8 562	2.4%	7 735	2.2%	324 952	91.3%	356 109	74.5%	-	-	-
Other	1	1.6%	1	1.4%	1	1.9%	75	95.2%	78	-	-	-	-
Total By Customer Group	24 204	5.1%	14 879	3.1%	11 169	2.3%	427 667	89.5%	477 919	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 906	100.0%	-	-	-	-	-	-	6 906	45.5%
Bulk Water	3 469	100.0%	-	-	-	-	-	-	3 469	22.8%
PAYE deductions	1 222	100.0%	-	-	-	-	-	-	1 222	8.0%
VAT (output less input)	259	100.0%	-	-	-	-	-	-	259	1.7%
Pensions / Retirement	2 149	100.0%	-	-	-	-	-	-	2 149	14.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 179	100.0%	-	-	-	-	-	-	1 179	7.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 183	100.0%	-	-	-	-	-	-	15 183	100.0%

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	2 645 868	2 638 733	605 127	22.9%	551 612	20.8%	535 269	20.3%	1 692 007	64.1%	497 420	72.6%	7.6%
Property rates	385 451	384 120	93 724	24.3%	94 985	24.6%	95 416	24.8%	284 125	74.0%	91 869	73.7%	3.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 175 294	1 151 791	297 122	25.3%	251 498	21.4%	241 165	20.9%	789 786	68.6%	225 977	82.1%	6.7%
Service charges - water revenue	387 561	386 056	18 544	4.8%	17 514	4.5%	18 119	4.7%	54 177	14.0%	18 247	17.5%	(.7%)
Service charges - sanitation revenue	148 725	148 024	26 576	17.9%	32 514	21.9%	31 444	21.2%	90 534	61.2%	33 426	76.6%	(5.9%)
Service charges - refuse revenue	102 515	-	-	-	-	-	-	-	-	-	21 080	58.1%	(100.0%)
Service charges - other	534	102 364	21 557	4 039.2%	21 652	4 057.1%	21 872	21.4%	65 081	63.6%	1	4 303.3%	1 844 118.4%
Rental of facilities and equipment	11 608	11 608	3 085	26.6%	3 175	27.3%	3 012	25.9%	9 271	79.9%	3 181	68.8%	(5.3%)
Interest earned - external investments	567	707	360	63.5%	501	88.5%	490	69.4%	1 351	191.2%	119	41.0%	312.4%
Interest earned - outstanding debtors	86 913	86 773	26 907	31.0%	33 630	38.7%	34 736	40.0%	95 273	109.8%	26 255	99.5%	32.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 063	6 250	206	5.1%	1 845	45.4%	1 029	16.5%	3 080	49.3%	1 064	57.1%	(3.3%)
Licences and permits	2 243	2 243	690	30.8%	709	31.6%	576	25.7%	1 975	88.0%	589	75.2%	(2.3%)
Agency services	24 796	24 796	1 211	4.9%	7 504	30.3%	4 500	18.1%	13 216	53.3%	2 246	43.6%	100.4%
Transfers recognised - operational	292 686	267 551	109 300	37.3%	72 431	24.7%	73 079	27.3%	254 811	95.2%	57 523	97.3%	27.0%
Other own revenue	22 914	66 452	5 844	25.5%	13 653	59.6%	9 829	14.8%	29 326	44.1%	15 841	70.1%	(37.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 696 508	2 712 207	266 466	9.9%	372 623	13.8%	800 035	29.5%	1 439 124	53.1%	256 865	44.3%	211.5%
Employee related costs	649 005	697 155	162 281	25.0%	167 770	25.9%	173 592	24.9%	503 644	72.2%	153 185	72.7%	13.3%
Remuneration of councillors	25 735	27 117	6 146	23.9%	6 136	23.8%	6 710	24.7%	18 992	70.0%	7 899	89.1%	(15.1%)
Debt impairment	426 150	246 481	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	167 500	205 745	-	-	-	-	252	.1%	252	.1%	-	-	(100.0%)
Finance charges	72 718	95 405	6 622	9.1%	4 195	5.8%	46 124	48.3%	56 941	59.7%	224	10.7%	20 483.5%
Bulk purchases	949 450	947 950	26 321	2.8%	95 173	10.0%	494 131	52.1%	615 625	64.9%	27 513	40.1%	1 696.0%
Other Materials	125 518	122 992	13 534	10.8%	40 116	32.0%	15 404	12.5%	69 053	56.1%	18 014	44.7%	(14.5%)
Contracted services	42 057	67 790	12 502	29.7%	14 916	35.5%	11 318	16.7%	38 736	57.1%	13 761	84.3%	(17.8%)
Transfers and grants	35 929	35 929	1 973	5.5%	2 613	7.3%	1 679	4.7%	6 264	17.4%	4 415	47.0%	(62.0%)
Other expenditure	202 446	265 643	37 087	18.3%	41 705	20.6%	50 824	19.1%	129 617	48.8%	31 854	61.1%	59.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 640)	(73 474)	338 661		178 988		(264 766)		252 883		240 555		
Transfers recognised - capital	236 618	265 753	2 506	1.1%	19 997	8.5%	30 788	11.6%	53 291	20.1%	32 996	41.4%	(6.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(18 000)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 978	174 279	341 167		198 986		(233 978)		306 174		273 551		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 978	174 279	341 167		198 986		(233 978)		306 174		273 551		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	185 978	174 279	341 167		198 986		(233 978)		306 174		273 551		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	185 978	174 279	341 167		198 986		(233 978)		306 174		273 551		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	261 138	319 203	2 368	.9%	8 134	3.1%	21 159	6.6%	31 661	9.9%	35 803	29.9%	(40.9%)
National Government	213 591	238 627	2 368	1.1%	7 921	3.7%	20 663	8.7%	30 951	13.0%	35 182	39.1%	(41.3%)
Provincial Government	-	40 248	-	-	-	-	-	-	-	-	-	-	-
District Municipality	18 250	25 670	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	231 841	304 545	2 368	1.0%	7 921	3.4%	20 663	6.8%	30 951	10.2%	35 182	28.5%	(41.3%)
Borrowing	-	1 500	-	-	-	-	-	-	-	-	225	18.5%	(100.0%)
Internally generated funds	29 297	13 158	-	-	213	.7%	497	3.8%	710	5.4%	397	15.4%	25.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	261 138	319 203	2 368	.9%	8 134	3.1%	21 159	6.6%	31 661	9.9%	35 803	29.9%	(40.9%)
Governance and Administration	250	319 203	-	-	207	82.6%	293	.1%	499	.2%	-	-	(100.0%)
Executive & Council	-	319 203	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	-	2	.7%	92	-	94	-	-	-	(100.0%)
Corporate Services	-	-	-	-	205	-	200	-	405	-	-	-	(100.0%)
Community and Public Safety	8 000	-	-	-	420	5.3%	566	-	986	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	420	-	551	-	971	-	-	-	(100.0%)
Sport And Recreation	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 629	-	-	-	1 974	4.0%	699	-	2 672	-	13 045	-	(94.6%)
Planning and Development	-	-	-	-	139	-	-	-	139	-	12 820	-	(100.0%)
Road Transport	49 629	-	-	-	1 834	3.7%	699	-	2 533	-	225	-	210.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	203 259	-	2 368	1.2%	5 527	2.7%	19 602	-	27 497	-	22 758	-	(13.9%)
Electricity	44 000	-	-	-	2 962	6.7%	4 544	-	7 506	-	7 176	-	(36.7%)
Water	63 375	-	-	-	-	-	8 832	-	8 832	-	-	-	(100.0%)
Waste Water Management	89 123	-	2 368	2.7%	2 565	2.9%	6 222	-	11 155	-	15 582	-	(60.1%)
Waste Management	6 761	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Other	-	-	-	-	7	-	-	-	7	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	2 433 658	2 433 658	620 033	25.5%	789 991	32.5%	816 253	33.5%	2 226 277	91.5%	461 773	73.5%	76.8%
Property rates, penalties and collection charges	319 539	319 539	68 244	21.4%	84 355	26.4%	94 356	29.5%	246 954	77.3%	62 362	69.0%	51.3%
Service charges	1 497 149	1 497 149	265 752	17.8%	270 178	18.0%	301 222	20.1%	837 152	55.9%	251 562	62.3%	19.7%
Other revenue	64 362	64 362	149 593	232.4%	312 628	485.7%	242 663	377.0%	704 884	1 095.2%	32 753	158.4%	640.9%
Government - operating	292 686	292 686	109 176	37.3%	71 331	24.4%	84 351	28.8%	264 858	90.5%	57 394	93.7%	47.0%
Government - capital	185 593	185 593	-	-	17 368	9.4%	58 436	31.5%	75 804	40.8%	31 265	62.4%	86.9%
Interest	74 329	74 329	27 267	36.7%	34 132	45.9%	35 226	47.4%	96 625	130.0%	26 437	99.3%	33.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 229 994)	(2 229 994)	(616 350)	27.6%	(763 714)	34.2%	(785 487)	35.2%	(2 165 551)	97.1%	(400 459)	87.1%	96.1%
Suppliers and employees	(2 121 346)	(2 194 065)	(608 043)	28.7%	(755 134)	35.6%	(781 380)	35.6%	(2 144 556)	97.7%	(390 389)	90.9%	100.2%
Finance charges	(72 718)	-	(7 748)	10.7%	(5 967)	8.2%	(2 429)	-	(16 144)	-	(6 165)	22.0%	(60.6%)
Transfers and grants	(35 929)	(35 929)	(559)	1.6%	(2 613)	7.3%	(1 679)	4.7%	(4 850)	13.5%	(3 905)	39.1%	(57.0%)
Net Cash from/(used) Operating Activities	203 664	203 664	3 683	1.8%	26 278	12.9%	30 766	15.1%	60 726	29.8%	61 314	(10.1%)	(49.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(185 593)	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(13 611)	7.3%	(39 028)	21.0%	(35 802)	29.9%	(62.0%)
Capital assets	(185 593)	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(13 611)	7.3%	(39 028)	21.0%	(35 802)	29.9%	(62.0%)
Net Cash from/(used) Investing Activities	(185 593)	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(13 611)	7.3%	(39 028)	21.0%	(35 802)	(6.8%)	(62.0%)
Cash Flow from Financing Activities													
Receipts	12 000	12 000	1 767	14.7%	(219)	(1.8%)	(325)	(2.7%)	1 223	10.2%	5 557	283.2%	(105.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 000	12 000	1 767	14.7%	(219)	(1.8%)	(325)	(2.7%)	1 223	10.2%	5 557	283.2%	(105.8%)
Payments	(18 394)	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(2 000)	10.9%	(19 436)	105.7%	(7 221)	43.1%	(72.3%)
Repayment of borrowing	(18 394)	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(2 000)	10.9%	(19 436)	105.7%	(7 221)	43.1%	(72.3%)
Net Cash from/(used) Financing Activities	(6 394)	(6 394)	(9 212)	144.1%	(6 676)	104.4%	(2 325)	36.4%	(18 212)	284.9%	(1 664)	(6.0%)	39.7%
Net Increase/(Decrease) in cash held	11 678	11 678	(7 897)	(67.6%)	(3 447)	(29.5%)	14 830	127.0%	3 486	29.9%	23 848	884.8%	(37.8%)
Cash/cash equivalents at the year begin:	(11 678)	(11 678)	(2 668)	22.9%	(10 565)	90.5%	(14 012)	120.0%	(2 668)	22.9%	(25 610)	100.0%	(45.3%)
Cash/cash equivalents at the year end:	(0)	(0)	(10 565)	352 172 333.3%	(14 012)	467 079 033.3%	818	(27 254 166.7%)	818	(27 254 166.7%)	(1 762)	(23.2%)	(146.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 985	.6%	25 210	3.6%	17 557	2.5%	654 107	93.3%	700 860	29.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 671	5.9%	20 140	4.3%	15 929	3.4%	401 824	86.3%	465 564	19.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 055	6.0%	10 411	4.2%	8 123	3.2%	216 802	86.6%	250 391	10.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 898	.8%	8 682	3.5%	6 825	2.7%	232 729	93.0%	250 134	10.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 412	.9%	3 796	2.4%	3 396	2.2%	147 146	94.5%	155 751	6.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 830	2.9%	11 459	2.8%	11 254	2.8%	374 287	91.6%	408 830	17.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 793)	(1.3%)	6 741	4.8%	1 523	1.1%	134 893	95.4%	141 364	6.0%	-	-	-
Total By Income Source	60 057	2.5%	86 441	3.6%	64 607	2.7%	2 161 789	91.1%	2 372 893	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(6 602)	(35.1%)	1 201	6.4%	734	3.9%	23 485	124.8%	18 819	.8%	-	-	-
Commercial	21 091	8.8%	13 330	5.6%	9 983	4.2%	194 292	81.4%	238 696	10.1%	-	-	-
Households	46 311	2.5%	64 229	3.5%	50 817	2.8%	1 660 139	91.1%	1 821 495	76.8%	-	-	-
Other	(743)	(.3%)	7 680	2.6%	3 073	1.0%	283 873	96.6%	293 883	12.4%	-	-	-
Total By Customer Group	60 057	2.5%	86 441	3.6%	64 607	2.7%	2 161 789	91.1%	2 372 893	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 938	.5%	60 945	6.5%	60 417	6.4%	815 086	86.6%	941 386	79.0%
Bulk Water	1 546	1.3%	-	-	2 650	2.2%	117 423	96.5%	121 619	10.2%
PAYE deductions	9 241	100.0%	-	-	-	-	-	-	9 241	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 465	100.0%	-	-	-	-	-	-	9 465	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 576	22.7%	14 607	14.1%	65 737	63.3%	-	-	103 920	8.7%
Auditor-General	-	-	-	-	1 948	33.5%	3 871	66.5%	5 819	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	48 766	4.1%	75 552	6.3%	130 752	11.0%	936 380	78.6%	1 191 451	100.0%

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 370 181	1 370 181	370 283	27.0%	335 587	24.5%	312 026	22.8%	1 017 896	74.3%	305 581	71.6%	2.1%
Property rates	304 861	304 861	77 985	25.6%	78 240	25.7%	75 431	24.7%	231 656	76.0%	77 339	75.7%	(2.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	574 066	574 066	157 547	27.4%	133 440	23.2%	126 489	22.0%	417 476	72.7%	127 627	73.9%	(.9%)
Service charges - water revenue	83 158	83 158	19 002	22.9%	21 915	26.4%	20 671	24.9%	61 588	74.1%	18 935	75.2%	9.2%
Service charges - sanitation revenue	56 123	56 123	14 145	25.2%	13 972	24.9%	13 816	24.6%	41 933	74.7%	17 296	75.4%	(20.1%)
Service charges - refuse revenue	60 048	60 048	15 565	25.9%	15 513	25.8%	15 529	25.9%	46 607	77.6%	19 887	75.7%	(21.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 488	17 488	4 426	25.3%	3 374	19.3%	5 477	31.3%	13 277	75.9%	(5 302)	75.6%	(203.3%)
Interest earned - external investments	24 981	24 981	11 237	45.0%	9 428	37.7%	3 659	14.6%	24 324	97.4%	5 268	86.0%	(30.6%)
Interest earned - outstanding debtors	2 315	2 315	778	33.6%	807	34.9%	863	37.3%	2 448	105.8%	663	92.0%	30.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 695	4 695	1 306	27.8%	1 691	36.0%	1 413	30.1%	4 410	93.9%	1 239	30.0%	14.1%
Licences and permits	9 276	9 276	2 191	23.6%	2 147	23.1%	2 222	24.0%	6 560	70.7%	2 416	75.4%	(8.0%)
Agency services	15 909	15 909	3 539	22.2%	4 995	31.4%	4 413	27.7%	12 947	81.4%	4 064	69.6%	8.6%
Transfers recognised - operational	140 560	140 560	58 669	41.7%	45 884	32.6%	35 853	25.5%	140 406	99.9%	30 861	97.1%	16.2%
Other own revenue	76 550	76 550	3 893	5.1%	4 180	5.5%	6 190	8.1%	14 264	18.6%	5 290	15.5%	17.0%
Gains on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 404 161	1 404 161	301 992	21.5%	311 419	22.2%	300 955	21.4%	914 367	65.1%	293 056	62.3%	2.7%
Employee related costs	412 117	412 117	98 845	24.0%	100 431	24.4%	102 630	24.9%	301 906	73.3%	92 157	70.9%	11.4%
Remuneration of councillors	21 076	21 076	4 560	21.6%	4 773	22.6%	4 810	22.8%	14 143	67.1%	5 275	73.3%	(8.8%)
Debt impairment	9 974	9 974	2 493	25.0%	2 493	25.0%	2 493	25.0%	7 480	75.0%	2 911	44.8%	(14.4%)
Depreciation and asset impairment	154 697	154 697	38 643	25.0%	38 706	25.0%	38 674	25.0%	116 023	75.0%	39 275	70.8%	(1.5%)
Finance charges	35 747	35 747	-	-	3 767	10.5%	-	-	3 767	10.5%	4 267	15.9%	(100.0%)
Bulk purchases	422 710	422 710	99 360	23.5%	92 007	21.8%	83 547	19.8%	274 914	65.0%	80 158	66.2%	4.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	46 191	46 191	8 245	17.8%	8 927	19.3%	9 845	21.3%	27 018	58.5%	9 247	55.3%	6.5%
Transfers and grants	1 760	1 760	2 144	121.8%	4 462	253.5%	(805)	(45.7%)	5 801	329.6%	17 730	75.3%	(104.5%)
Other expenditure	299 885	299 885	47 703	15.9%	55 853	18.6%	59 760	19.9%	163 315	54.5%	42 035	45.8%	42.2%
Loss on disposal of PPE	5	5	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 980)	(33 980)	68 291		24 167		11 071		103 529		12 525		
Transfers recognised - capital	76 718	76 718	363	.5%	16 823	21.9%	12 364	16.1%	29 550	38.5%	9 398	29.9%	31.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 738	42 738	68 654		40 990		23 434		133 079		21 923		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 738	42 738	68 654		40 990		23 434		133 079		21 923		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 738	42 738	68 654		40 990		23 434		133 079		21 923		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 738	42 738	68 654		40 990		23 434		133 079		21 923		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	257 135	308 979	17 418	6.8%	41 974	16.3%	52 179	16.9%	111 572	36.1%	30 733	31.2%	69.8%
National Government	46 662	50 014	363	.8%	16 573	35.5%	13 416	26.8%	30 353	60.7%	9 109	51.5%	47.3%
Provincial Government	10 023	14 804	1 349	13.5%	1 156	11.5%	577	3.9%	3 083	20.8%	0	-	2 886 045.0%
District Municipality	16 750	14 393	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	73 435	79 211	1 713	2.3%	17 729	24.1%	13 994	17.7%	33 435	42.2%	9 109	30.2%	53.6%
Borrowing	99 454	123 748	4 695	4.7%	16 387	16.5%	20 514	16.6%	41 595	33.6%	9 055	23.2%	126.5%
Internally generated funds	84 246	106 020	11 010	13.1%	7 859	9.3%	17 672	16.7%	36 541	34.5%	12 568	44.1%	40.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	257 135	308 979	17 418	6.8%	41 974	16.3%	52 179	16.9%	111 572	36.1%	30 733	31.2%	69.8%
Governance and Administration	21 064	30 526	1 401	6.7%	1 042	4.9%	5 125	16.8%	7 569	24.8%	3 962	42.0%	29.4%
Executive & Council	2 611	3 425	715	27.4%	113	4.3%	13	.4%	840	24.5%	0	44.9%	64 370.0%
Budget & Treasury Office	1 160	1 160	5	.5%	78	6.7%	0	-	84	7.2%	9	10.3%	(99.8%)
Corporate Services	17 293	25 941	682	3.9%	851	4.9%	5 112	19.7%	6 645	25.6%	3 953	41.9%	29.3%
Community and Public Safety	26 011	30 982	1 132	4.4%	9 168	35.2%	7 167	23.1%	17 468	56.4%	5 513	27.9%	30.0%
Community & Social Services	5 290	6 071	88	1.7%	1 296	24.5%	1 391	22.9%	2 776	45.7%	271	29.1%	413.1%
Sport And Recreation	10 592	10 747	0	-	2 632	24.9%	3 095	28.8%	5 727	53.3%	2 501	50.8%	23.8%
Public Safety	9 154	12 589	1 044	11.4%	5 240	57.2%	2 481	19.7%	8 765	69.6%	2 591	16.6%	(4.3%)
Housing	525	1 125	-	-	0	-	200	17.8%	200	17.8%	150	28.8%	33.4%
Health	450	450	-	-	-	-	0	-	0	-	-	-	(100.0%)
Economic and Environmental Services	73 668	69 133	0	-	7 577	10.3%	13 168	19.0%	20 745	30.0%	7 176	61.7%	83.5%
Planning and Development	1 816	2 018	0	-	74	4.1%	271	13.4%	345	17.1%	644	19.3%	(57.9%)
Road Transport	71 852	67 115	0	-	7 503	10.4%	12 897	19.2%	20 400	30.4%	6 532	64.4%	97.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	136 392	178 338	14 884	10.9%	24 187	17.7%	26 719	15.0%	65 790	36.9%	14 082	20.0%	89.7%
Electricity	24 039	36 824	1 471	6.1%	8 438	35.1%	9 846	26.7%	19 756	53.6%	4 788	17.7%	105.7%
Water	31 657	50 568	4 877	15.4%	6 170	19.5%	7 057	14.0%	18 104	35.8%	6 219	22.6%	13.5%
Waste Water Management	66 501	69 772	1 142	1.7%	7 841	11.8%	9 202	13.2%	18 185	26.1%	1 688	20.4%	445.1%
Waste Management	14 195	21 174	7 395	52.1%	1 737	12.2%	613	2.9%	9 746	46.0%	1 387	17.0%	(55.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 426 866	1 398 704	387 690	27.2%	346 942	24.3%	352 825	25.2%	1 087 457	77.7%	341 996	91.3%	3.2%
Property rates, penalties and collection charges	304 861	307 232	77 985	25.6%	57 127	18.7%	85 748	27.9%	220 860	71.9%	76 781	75.5%	11.7%
Service charges	773 395	729 266	206 259	26.7%	216 494	28.0%	202 824	27.8%	625 577	85.8%	184 485	74.4%	9.9%
Other revenue	124 068	126 594	15 353	12.4%	16 388	13.2%	19 714	15.6%	51 455	40.6%	34 480	207.0%	(42.8%)
Government - operating	140 560	140 560	58 540	41.6%	45 884	32.6%	35 853	25.5%	140 277	99.8%	30 548	96.9%	17.4%
Government - capital	56 685	60 337	17 537	30.9%	814	1.4%	4 164	6.9%	22 516	37.3%	9 380	54.0%	(55.6%)
Interest	27 296	34 716	12 015	44.0%	10 235	37.5%	4 521	13.0%	26 772	77.1%	6 321	88.1%	(28.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 239 490)	(1 197 152)	(348 211)	28.1%	(273 916)	22.1%	(257 696)	21.5%	(879 823)	73.5%	(239 454)	98.2%	7.6%
Suppliers and employees	(1 201 984)	(1 171 254)	(346 067)	28.8%	(265 687)	22.1%	(259 513)	22.2%	(871 268)	74.4%	(222 035)	101.9%	16.9%
Finance charges	(35 747)	(19 855)	-	-	(3 767)	10.5%	-	-	(3 767)	19.0%	-	.4%	-
Transfers and grants	(1 760)	(6 044)	(2 144)	121.8%	(4 462)	253.5%	1 817	(30.1%)	(4 788)	79.2%	(17 419)	83.0%	(110.4%)
Net Cash from/(used) Operating Activities	187 375	201 552	39 479	21.1%	73 026	39.0%	95 129	47.2%	207 633	103.0%	102 542	70.9%	(7.2%)
Cash Flow from Investing Activities													
Receipts	(143 850)	126 150	302 000	(209.9%)	(262 904)	182.8%	-	-	39 096	31.0%	(36 000)	51.8%	(100.0%)
Proceeds on disposal of PPE	150	150	-	-	96	63.8%	-	-	96	63.8%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(144 000)	126 000	302 000	(209.7%)	(263 000)	182.6%	-	-	39 000	31.0%	(36 000)	51.4%	(100.0%)
Payments	(257 175)	(308 979)	(17 418)	6.8%	(41 974)	16.3%	(52 179)	16.9%	(111 572)	36.1%	(42 130)	34.8%	23.9%
Capital assets	(257 175)	(308 979)	(17 418)	6.8%	(41 974)	16.3%	(52 179)	16.9%	(111 572)	36.1%	(42 130)	34.8%	23.9%
Net Cash from/(used) Investing Activities	(401 025)	(182 829)	284 582	(71.0%)	(304 879)	76.0%	(52 179)	28.5%	(72 476)	39.6%	(78 130)	37.8%	(33.2%)
Cash Flow from Financing Activities													
Receipts	229 928	2 919	403	.2%	2 300	1.0%	2 398	82.1%	5 101	174.8%	2 896	(585.8%)	(17.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	224 162	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	2 919	403	7.0%	2 300	39.9%	2 398	82.1%	5 101	174.8%	2 896	(585.8%)	(17.2%)
Payments	(16 770)	(16 770)	-	-	(5 024)	30.0%	-	-	(5 024)	30.0%	-	40.1%	-
Repayment of borrowing	(16 770)	(16 770)	-	-	(5 024)	30.0%	-	-	(5 024)	30.0%	-	40.1%	-
Net Cash from/(used) Financing Activities	213 158	(13 851)	403	.2%	(2 724)	(1.3%)	2 398	(17.3%)	77	(.6%)	2 896	167.1%	(17.2%)
Net Increase/(Decrease) in cash held	(492)	4 872	324 465	(66 006.2%)	(234 577)	47 720.3%	45 347	930.8%	135 234	2 776.0%	27 308	(242.7%)	66.1%
Cash/cash equivalents at the year begin:	61 719	80 631	80 631	130.6%	405 095	656.4%	170 518	211.5%	80 631	100.0%	161 905	100.0%	5.3%
Cash/cash equivalents at the year end:	61 227	85 502	405 095	661.6%	170 518	278.5%	215 865	252.5%	215 865	252.5%	189 213	306.8%	14.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 135	47.9%	748	7.0%	541	5.0%	4 289	40.0%	10 713	10.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 056	86.4%	765	3.7%	347	1.7%	1 719	8.2%	20 887	19.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 190	47.1%	1 895	5.9%	1 192	3.7%	13 977	43.3%	32 255	30.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 965	49.4%	452	7.5%	247	4.1%	2 342	39.0%	6 007	5.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 231	56.3%	405	7.1%	221	3.8%	1 882	32.8%	5 739	5.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	234	9.3%	83	3.3%	69	2.7%	2 147	84.8%	2 533	2.4%	-	-	-
Interest on Arrear Debtor Accounts	(7)	(.2%)	488	15.5%	205	6.5%	2 464	78.2%	3 150	3.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 899	16.4%	2 278	9.6%	851	3.6%	16 698	70.4%	23 725	22.6%	-	-	-
Total By Income Source	48 704	46.4%	7 115	6.8%	3 673	3.5%	45 518	43.3%	105 009	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(2 150)	(58.8%)	938	25.7%	640	17.5%	4 227	115.6%	3 656	3.5%	-	-	-
Commercial	33 997	63.9%	1 927	3.6%	1 070	2.0%	16 250	30.5%	53 245	50.7%	-	-	-
Households	15 763	43.3%	2 713	7.4%	1 546	4.2%	16 392	45.0%	36 414	34.7%	-	-	-
Other	1 094	9.4%	1 537	13.1%	416	3.6%	8 648	74.0%	11 695	11.1%	-	-	-
Total By Customer Group	48 704	46.4%	7 115	6.8%	3 673	3.5%	45 518	43.3%	105 009	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	29 698	100.0%	-	-	-	-	-	-	29 698	37.2%
Bulk Water	262	100.0%	-	-	-	-	-	-	262	.3%
PAYE deductions	5 113	100.0%	-	-	-	-	-	-	5 113	6.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 454	100.0%	-	-	-	-	-	-	5 454	6.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 227	100.0%	-	-	-	-	-	-	38 227	47.9%
Auditor-General	4	100.0%	-	-	-	-	-	-	4	-
Other	1 017	100.0%	-	-	-	-	-	-	1 017	1.3%
Total	79 775	100.0%	-	-	-	-	-	-	79 775	100.0%

Contact Details

Municipal Manager	Mr SM Mnguni	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	226 955	224 488	67 974	30.0%	53 325	23.5%	63 142	28.1%	184 441	82.2%	44 749	72.4%	41.1%
Property rates	39 647	39 647	13 557	34.2%	10 513	26.5%	20 752	52.3%	44 821	113.1%	6 852	56.0%	202.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 838	42 838	13 934	32.5%	11 073	25.8%	12 797	29.9%	37 803	88.2%	12 236	80.7%	4.6%
Service charges - water revenue	16 612	16 612	4 670	28.1%	4 399	26.5%	2 866	17.3%	11 935	71.8%	4 221	71.6%	(32.1%)
Service charges - sanitation revenue	13 264	13 264	2 215	16.7%	2 540	19.2%	2 575	19.4%	7 330	55.3%	2 150	74.1%	19.8%
Service charges - refuse revenue	8 807	8 807	2 312	26.2%	2 705	30.7%	2 538	28.8%	7 554	85.8%	2 198	73.0%	15.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 078	1 078	214	19.8%	236	21.9%	223	20.7%	673	62.4%	154	71.1%	44.4%
Interest earned - external investments	351	501	230	65.6%	217	61.8%	105	20.9%	552	110.2%	92	89.9%	14.1%
Interest earned - outstanding debtors	3 907	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 069	10 069	3 021	23.1%	1 953	14.9%	483	4.8%	5 457	54.2%	2 890	106.7%	(83.3%)
Licences and permits	8	6	0	5.3%	1	6.4%	0	4.0%	1	20.4%	1	90.4%	(77.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	1 316	88.1%	(100.0%)
Transfers recognised - operational	56 899	58 182	26 428	46.4%	19 560	34.4%	18 161	31.2%	64 149	110.3%	12 448	100.0%	45.9%
Other own revenue	30 475	33 485	1 393	4.6%	128	.4%	2 642	7.9%	4 164	12.4%	191	2.9%	1 283.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 881	264 301	40 057	15.4%	51 026	19.6%	43 333	16.4%	134 416	50.9%	33 477	45.9%	29.4%
Employee related costs	85 182	86 555	18 486	21.7%	17 789	20.9%	18 422	21.3%	54 697	63.2%	17 650	65.2%	4.4%
Remuneration of councillors	5 743	5 743	1 294	22.5%	1 355	23.6%	1 337	23.3%	3 987	69.4%	1 472	74.0%	(9.2%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 243	44 243	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 700	3 700	818	22.1%	1 929	52.1%	1 228	33.2%	3 974	107.4%	893	97.3%	37.5%
Bulk purchases	49 697	49 697	12 261	24.7%	14 147	28.5%	9 219	18.6%	35 627	71.7%	5 155	55.2%	78.8%
Other Materials	6 588	6 597	370	5.6%	585	8.9%	1 882	28.5%	2 837	43.0%	1 627	55.0%	15.7%
Contracted services	5 285	5 225	1 013	19.2%	908	17.2%	1 022	19.6%	2 943	56.3%	812	53.3%	25.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 443	52 541	5 816	11.5%	14 312	28.4%	10 222	19.5%	30 350	57.8%	5 867	46.5%	74.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 927)	(39 813)	27 916		2 299		19 809		50 025		11 272		
Transfers recognised - capital	32 134	45 134	9 615	29.9%	-	-	14 519	32.2%	24 134	53.5%	11 008	100.0%	31.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	13 000	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 207	5 321	37 531		2 299		34 328		74 159		22 280		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 207	5 321	37 531		2 299		34 328		74 159		22 280		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 207	5 321	37 531		2 299		34 328		74 159		22 280		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 207	5 321	37 531		2 299		34 328		74 159		22 280		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	75 841	46 389	1 444	1.9%	12 044	15.9%	1 930	4.2%	15 419	33.2%	639	19.0%	202.2%
National Government	32 134	24 134	1 398	4.4%	12 036	37.5%	1 598	6.6%	15 032	62.3%	443	38.4%	260.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	29 452	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 586	24 134	1 398	2.3%	12 036	19.5%	1 598	6.6%	15 032	62.3%	443	18.6%	260.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 255	1 255	46	3.7%	8	.6%	332	26.5%	386	30.8%	196	30.5%	69.7%
Public contributions and donations	13 000	21 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 841	46 389	1 444	1.9%	12 044	15.9%	1 930	4.2%	15 419	33.2%	639	19.0%	202.2%
Governance and Administration	53 966	24 514	928	1.7%	11 776	21.8%	1 787	7.3%	14 491	59.1%	577	19.2%	209.9%
Executive & Council	53 586	24 134	881	1.6%	11 769	22.0%	1 598	6.6%	14 248	59.0%	443	18.6%	260.7%
Budget & Treasury Office	-	-	-	-	-	-	147	-	147	-	-	72.9%	(100.0%)
Corporate Services	380	380	46	12.2%	8	2.0%	42	11.0%	96	25.2%	134	54.7%	(68.8%)
Community and Public Safety	24	24	-	-	-	-	-	-	-	-	15	23.3%	(100.0%)
Community & Social Services	24	24	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	15	43.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35	35	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35	35	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 756	21 756	517	2.4%	268	1.2%	143	.7%	927	4.3%	47	12.1%	204.8%
Electricity	8 180	8 180	517	6.3%	268	3.3%	143	1.7%	927	11.3%	-	-	(100.0%)
Water	251	251	-	-	-	-	-	-	-	-	47	67.9%	(100.0%)
Waste Water Management	13 325	13 325	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	60	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	227 920	233 272	76 590	33.6%	53 225	23.4%	77 661	33.3%	207 476	88.9%	55 757	82.1%	39.3%
Property rates, penalties and collection charges	34 493	27 753	13 557	39.3%	10 413	30.2%	20 752	74.8%	44 721	161.1%	6 852	56.6%	202.8%
Service charges	72 120	57 065	23 128	32.1%	20 717	28.7%	20 776	36.4%	64 620	113.2%	20 804	79.1%	(.1%)
Other revenue	15 015	44 637	3 449	23.0%	2 318	15.4%	3 349	7.5%	9 116	20.4%	4 552	79.9%	(26.4%)
Government - operating	56 899	58 182	26 611	46.8%	19 560	34.4%	18 161	31.2%	64 332	110.6%	12 448	100.0%	45.9%
Government - capital	45 134	45 134	9 615	21.3%	-	-	14 519	32.2%	24 134	53.5%	11 008	100.0%	31.9%
Interest	4 258	501	230	5.4%	217	5.1%	105	20.9%	552	110.2%	92	89.9%	14.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 335)	(199 335)	(40 057)	20.1%	(51 026)	25.6%	(43 333)	21.7%	(134 416)	67.4%	(33 477)	54.1%	29.4%
Suppliers and employees	(195 635)	(195 635)	(39 239)	20.1%	(49 097)	25.1%	(42 105)	21.5%	(130 442)	66.7%	(32 584)	53.4%	29.2%
Finance charges	(3 700)	(3 700)	(818)	22.1%	(1 929)	52.1%	(1 228)	33.2%	(3 974)	107.4%	(893)	97.3%	37.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 585	33 937	36 533	127.8%	2 199	7.7%	34 328	101.2%	73 061	215.3%	22 280	517.9%	54.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 389)	(46 770)	(1 444)	3.1%	(12 044)	26.0%	(1 930)	4.1%	(15 419)	33.0%	(639)	19.0%	202.2%
Capital assets	(46 389)	(46 770)	(1 444)	3.1%	(12 044)	26.0%	(1 930)	4.1%	(15 419)	33.0%	(639)	19.0%	202.2%
Net Cash from/(used) Investing Activities	(46 389)	(46 770)	(1 444)	3.1%	(12 044)	26.0%	(1 930)	4.1%	(15 419)	33.0%	(639)	19.1%	202.2%
Cash Flow from Financing Activities													
Receipts	-	-	(6)	-	-	-	-	-	(6)	-	3	59.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(6)	-	-	-	-	-	(6)	-	3	59.0%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(6)	-	-	-	-	-	(6)	-	3	59.0%	(100.0%)
Net Increase/(Decrease) in cash held	(17 804)	(12 833)	35 083	(197.1%)	(9 845)	55.3%	32 398	(252.5%)	57 636	(449.1%)	21 644	(234.1%)	49.7%
Cash/cash equivalents at the year begin:	6 636	6 636	9 268	139.7%	44 351	668.3%	34 507	520.0%	9 268	139.7%	40 682	100.0%	(15.2%)
Cash/cash equivalents at the year end:	(11 167)	(6 196)	44 351	(397.2%)	34 507	(309.0%)	66 905	(1 079.7%)	66 905	(1 079.7%)	62 326	(363.4%)	7.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 141	3.7%	1 135	3.7%	944	3.1%	27 735	89.6%	30 956	15.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 638	7.7%	1 344	6.3%	943	4.4%	17 348	81.6%	21 273	10.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 425	2.8%	2 534	3.0%	14 407	16.8%	66 494	77.4%	85 860	43.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	782	4.3%	594	3.2%	492	2.7%	16 400	89.8%	18 267	9.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	744	3.5%	700	3.3%	572	2.7%	19 519	90.6%	21 534	10.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	707	3.8%	2 085	11.1%	(1 388)	(7.4%)	17 414	92.5%	18 819	9.6%	-	-	-
Total By Income Source	7 436	3.8%	8 392	4.3%	15 969	8.1%	164 911	83.8%	196 708	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	590	(533.4%)	554	(501.3%)	(1 661)	1 501.7%	406	(367.0%)	(111)	(.1%)	-	-	-
Commercial	1 654	4.5%	1 136	3.1%	8 917	24.4%	24 818	67.9%	36 525	18.6%	-	-	-
Households	4 034	3.6%	3 748	3.3%	3 257	2.9%	101 042	90.2%	112 081	57.0%	-	-	-
Other	1 158	2.4%	2 953	6.1%	5 456	11.3%	38 645	80.2%	48 213	24.5%	-	-	-
Total By Customer Group	7 436	3.8%	8 392	4.3%	15 969	8.1%	164 911	83.8%	196 708	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 865	9.3%	(6)	-	-	-	37 761	90.7%	41 620	53.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	727	100.0%	-	-	-	-	-	-	727	.9%
Pensions / Retirement	1 091	100.0%	-	-	-	-	-	-	1 091	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 319	7.0%	136	.4%	375	1.1%	30 262	91.4%	33 093	42.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	850	100.0%	-	-	-	-	-	-	850	1.1%
Total	8 852	11.4%	131	.2%	375	.5%	68 024	87.9%	77 381	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mrs Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	513 223	596 199	83 166	16.2%	157 673	30.7%	150 720	25.3%	391 559	65.7%	145 553	63.0%	3.6%
Property rates	41 380	41 592	9 939	24.0%	10 392	25.1%	10 320	24.8%	30 651	73.7%	9 708	50.7%	6.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 863	105 191	20 373	49.9%	26 363	64.5%	26 373	25.1%	73 108	69.5%	19 685	96.8%	34.0%
Service charges - sanitation revenue	966	1 966	173	18.0%	492	50.9%	492	25.0%	1 157	58.9%	431	392.0%	14.3%
Service charges - refuse revenue	49 490	30 401	8 263	16.7%	7 604	15.4%	7 609	25.0%	23 475	77.2%	5 897	93.9%	29.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	572	653	54	9.5%	65	11.4%	251	38.5%	371	56.8%	46	49.6%	449.8%
Interest earned - external investments	4 906	5 719	1 072	21.8%	1 075	21.9%	643	11.2%	2 790	48.8%	1 661	217.7%	(61.3%)
Interest earned - outstanding debtors	18 717	27 855	7 056	37.7%	7 247	38.7%	8 305	29.8%	22 609	81.2%	4 572	51.7%	81.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	586	185	144	24.5%	46	7.8%	34	18.6%	224	121.0%	83	24.1%	(58.6%)
Licences and permits	287	287	16	5.5%	17	5.8%	10	3.4%	42	14.8%	14	24.7%	(28.1%)
Agency services	6 117	9 117	-	-	2 299	37.6%	-	-	2 299	25.2%	-	8.9%	-
Transfers recognised - operational	342 061	336 186	2 186	.6%	95 705	28.0%	79 003	23.5%	176 894	52.6%	102 878	65.0%	(23.2%)
Other own revenue	7 280	37 048	33 890	465.5%	6 369	87.5%	17 679	47.7%	57 938	156.4%	579	38.6%	2 952.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	613 285	765 750	76 166	12.4%	90 465	14.8%	106 814	13.9%	273 445	35.7%	83 344	39.1%	28.2%
Employee related costs	113 814	118 074	28 172	24.8%	27 443	24.1%	27 589	23.4%	83 205	70.5%	26 296	73.5%	4.9%
Remuneration of councillors	21 529	8 786	4 927	22.9%	5 068	23.5%	5 704	64.9%	15 699	178.7%	5 040	76.6%	13.2%
Debt impairment	65 196	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 966	160 966	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	129 494	125 440	19 943	15.4%	26 269	20.3%	23 738	18.9%	69 951	55.8%	24 307	51.9%	(2.3%)
Other Materials	2 733	2 633	-	-	6	.2%	1 503	57.1%	1 510	57.3%	212	24.8%	607.8%
Contracted services	12 208	-	3 328	27.3%	2 948	24.1%	3 106	-	9 382	-	2 817	82.4%	10.3%
Transfers and grants	28 074	42 765	4 408	15.7%	8 722	31.1%	10 877	25.4%	24 007	56.1%	9 153	105.2%	18.8%
Other expenditure	79 271	307 086	15 388	19.4%	20 007	25.2%	34 297	11.2%	69 693	22.7%	15 519	40.9%	121.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(100 062)	(169 552)	7 000		67 208		43 906		118 114		62 209		
Transfers recognised - capital	113 629	117 504	-	-	60 237	53.0%	-	-	60 237	51.3%	2 000	13.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 566	(52 048)	7 000		127 446		43 906		178 351		64 209		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 566	(52 048)	7 000		127 446		43 906		178 351		64 209		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 566	(52 048)	7 000		127 446		43 906		178 351		64 209		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 566	(52 048)	7 000		127 446		43 906		178 351		64 209		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	58 125	50.9%	19 484	65.8%	(55.7%)
National Government	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	58 125	50.9%	19 484	65.8%	(55.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	58 125	50.9%	19 484	65.8%	(55.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	58 125	50.9%	19 484	65.8%	(55.7%)
Governance and Administration	900	1 650	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	800	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	850	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 772	112 130	6 811	5.1%	42 688	32.2%	8 626	7.7%	58 125	51.8%	19 484	64.7%	(55.7%)
Planning and Development	132 772	112 130	6 811	5.1%	42 688	32.2%	8 626	7.7%	58 125	51.8%	19 484	64.7%	(55.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	406	-	-	-	-	-	-	-	-	-	-	-
Electricity	2 000	406	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	483 057	523 535	227 293	47.1%	158 378	32.8%	135 384	25.9%	521 056	99.5%	108 628	101.2%	24.6%
Property rates, penalties and collection charges	2 174	14 869	358	16.5%	653	30.1%	7 174	48.3%	8 186	55.1%	289	2.8%	2 385.1%
Service charges	3 126	2 225	375	12.0%	348	11.1%	379	17.0%	1 102	49.5%	686	74.4%	(44.8%)
Other revenue	9 936	46 977	34 104	343.2%	11 723	118.0%	18 084	38.5%	63 911	136.0%	1 073	529.0%	1 585.2%
Government - operating	342 061	336 186	140 335	41.0%	95 705	28.0%	89 003	26.5%	325 043	96.7%	102 878	102.2%	(13.5%)
Government - capital	113 629	117 504	51 020	44.9%	48 850	43.0%	17 634	15.0%	117 504	100.0%	2 000	106.3%	781.7%
Interest	12 131	5 775	1 102	9.1%	1 098	9.1%	3 111	53.9%	5 310	92.0%	1 702	106.2%	82.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(356 280)	(417 915)	(103 115)	28.9%	(90 465)	25.4%	(110 531)	26.4%	(304 111)	72.8%	(83 344)	73.0%	32.6%
Suppliers and employees	(335 348)	(390 141)	(103 115)	30.7%	(87 238)	26.0%	(99 654)	25.5%	(290 007)	74.3%	(74 190)	68.0%	34.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 932)	(27 774)	-	-	(3 227)	15.4%	(10 877)	39.2%	(14 104)	50.8%	(9 153)	-	18.8%
Net Cash from/(used) Operating Activities	126 776	105 620	124 178	98.0%	67 914	53.6%	24 854	23.5%	216 945	205.4%	25 284	227.9%	(1.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 672)	(186 925)	(28 722)	21.2%	(44 016)	32.4%	(8 626)	4.6%	(81 365)	43.5%	(19 484)	120.9%	(55.7%)
Capital assets	(135 672)	(186 925)	(28 722)	21.2%	(44 016)	32.4%	(8 626)	4.6%	(81 365)	43.5%	(19 484)	120.9%	(55.7%)
Net Cash from/(used) Investing Activities	(135 672)	(186 925)	(28 722)	21.2%	(44 016)	32.4%	(8 626)	4.6%	(81 365)	43.5%	(19 484)	120.9%	(55.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 896)	(81 305)	95 456	(1 073.1%)	23 897	(268.6%)	16 227	(20.0%)	135 581	(166.8%)	5 800	21 330 053.9%	179.8%
Cash/cash equivalents at the year begin:	35 846	68 832	66 453	185.4%	161 909	451.7%	185 806	269.9%	66 453	96.5%	151 732	66.5%	22.5%
Cash/cash equivalents at the year end:	26 950	(12 473)	161 909	600.8%	185 806	689.4%	202 033	(1 619.7%)	202 033	(1 619.7%)	157 532	157.5%	28.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 816	2.6%	5 769	2.6%	5 797	2.6%	204 535	92.2%	221 917	30.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	11	100.0%	11	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 383	2.9%	3 358	2.9%	3 525	3.0%	106 176	91.2%	116 442	16.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	164	5.5%	159	5.3%	158	5.3%	2 508	83.9%	2 989	.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 533	3.0%	2 518	3.0%	2 513	3.0%	77 618	91.1%	85 183	11.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 918	3.6%	2 840	3.6%	2 538	3.2%	71 669	89.6%	79 965	11.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 177	.6%	1 130	.5%	1 176	.6%	207 784	98.4%	211 267	29.4%	-	-	-
Total By Income Source	15 991	2.2%	15 774	2.2%	15 707	2.2%	670 302	93.4%	717 774	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 235	3.4%	1 134	3.1%	1 331	3.6%	33 102	89.9%	36 802	5.1%	-	-	-
Commercial	473	2.1%	443	1.9%	442	1.9%	21 531	94.1%	22 889	3.2%	-	-	-
Households	8 091	2.8%	8 071	2.8%	8 066	2.8%	264 286	91.6%	288 513	40.2%	-	-	-
Other	6 193	1.7%	6 127	1.7%	5 868	1.6%	351 383	95.1%	369 570	51.5%	-	-	-
Total By Customer Group	15 991	2.2%	15 774	2.2%	15 707	2.2%	670 302	93.4%	717 774	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 338	100.0%	-	-	-	-	-	-	8 338	26.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 445	100.0%	-	-	-	-	-	-	23 445	73.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	31 783	100.0%	-	-	-	-	-	-	31 783	100.0%

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mr BB Sithole	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	437 190	437 190	190 991	43.7%	130 208	29.8%	21 645	5.0%	342 844	78.4%	112 456	100.2%	(80.8%)
Property rates	27 366	27 366	5 514	20.1%	8 291	30.3%	5 528	20.2%	19 333	70.6%	4 254	38.7%	30.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 698	23 698	26 246	110.8%	11 111	46.9%	9 026	38.1%	46 383	195.7%	10 989	110.6%	(17.9%)
Service charges - sanitation revenue	438	438	8 349	1 906.1%	3 584	818.3%	1 156	263.9%	13 089	2 988.3%	1 091	119.4%	5.9%
Service charges - refuse revenue	2 515	2 515	1 641	65.3%	1 639	65.2%	1 080	42.9%	4 360	173.4%	1 093	71.6%	(1.2%)
Service charges - other	375	375	-	-	19	5.0%	-	-	19	5.0%	1 112	620.2%	(100.0%)
Rental of facilities and equipment	150	150	38	25.3%	67	44.9%	18	12.0%	123	82.2%	37	100.6%	(51.2%)
Interest earned - external investments	10 500	10 500	852	8.1%	3 936	37.5%	266	2.5%	5 054	48.1%	2 229	217.4%	(88.1%)
Interest earned - outstanding debtors	2 500	2 500	5 063	202.5%	5 367	214.7%	3 736	149.4%	14 166	566.6%	3 836	248.6%	(2.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	27	5.3%	29	5.9%	12	2.4%	68	13.6%	538	546.3%	(97.8%)
Licences and permits	7 500	7 500	437	5.8%	-	-	-	-	437	5.8%	1 946	39.1%	(100.0%)
Agency services	-	-	265	-	-	-	-	-	265	-	-	-	-
Transfers recognised - operational	320 490	320 490	133 776	41.7%	94 601	29.5%	-	-	228 377	71.3%	82 271	98.2%	(100.0%)
Other own revenue	41 158	41 158	8 783	21.3%	1 562	3.8%	824	2.0%	11 169	27.1%	3 061	163.4%	(73.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	621 258	621 258	112 286	18.1%	99 662	16.0%	72 012	11.6%	283 959	45.7%	114 384	45.1%	(37.0%)
Employee related costs	192 050	192 050	39 987	20.8%	40 169	20.9%	36 621	19.1%	116 777	60.8%	44 557	72.7%	(17.8%)
Remuneration of councillors	21 176	21 176	4 384	20.7%	4 277	20.2%	3 910	18.5%	12 571	59.4%	4 868	66.7%	(19.7%)
Debt impairment	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	140 000	140 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	159	159	38	24.2%	37	23.5%	-	-	76	47.7%	14	40.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	40 810	40 810	12 356	30.3%	25 308	62.0%	25	.1%	37 689	92.4%	7 591	64.1%	(99.7%)
Contracted services	42 000	42 000	13 604	32.4%	9 976	23.8%	5 860	14.0%	29 439	70.1%	7 783	57.5%	(24.7%)
Transfers and grants	3 569	3 569	2 459	68.9%	76	2.1%	-	-	2 535	71.0%	1 073	45.2%	(100.0%)
Other expenditure	131 495	131 495	39 457	30.0%	19 819	15.1%	25 596	19.5%	84 872	64.5%	48 496	76.6%	(47.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(184 068)	(184 068)	78 705		30 546		(50 367)		58 884		(1 928)		
Transfers recognised - capital	119 102	119 102	37 924	31.8%	-	-	-	-	37 924	31.8%	37 580	62.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(64 966)	(64 966)	116 629		30 546		(50 367)		96 808		35 652		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(64 966)	(64 966)	116 629		30 546		(50 367)		96 808		35 652		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(64 966)	(64 966)	116 629		30 546		(50 367)		96 808		35 652		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(64 966)	(64 966)	116 629		30 546		(50 367)		96 808		35 652		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	123 602	122 932	12 010	9.7%	38 728	31.3%	16 982	13.8%	67 720	55.1%	17 780	47.3%	(4.5%)
National Government	119 102	97 440	11 650	9.8%	37 783	31.7%	16 982	17.4%	66 415	68.2%	17 629	47.2%	(3.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	119 102	97 440	11 650	9.8%	37 783	31.7%	16 982	17.4%	66 415	68.2%	17 629	47.2%	(3.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	25 492	360	8.0%	945	21.0%	-	-	1 305	5.1%	151	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	123 602	122 932	12 010	9.7%	38 728	31.3%	16 982	13.8%	67 720	55.1%	17 780	47.3%	(4.5%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 300	7 429	-	-	1 137	10.1%	443	6.0%	1 580	21.3%	1 193	252.2%	(62.9%)
Community & Social Services	11 300	7 429	-	-	1 137	10.1%	443	6.0%	1 580	21.3%	1 193	752.1%	(62.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	3.4%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	847	22.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	42.4%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	847	6.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	112 302	115 503	12 010	10.7%	37 591	33.5%	16 539	14.3%	66 140	57.3%	15 739	50.4%	5.1%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	75 300	80 910	5 951	7.9%	27 097	36.0%	8 446	10.4%	41 494	51.3%	14 553	52.1%	(42.0%)
Waste Water Management	37 002	34 594	6 059	16.4%	10 494	28.4%	8 093	23.4%	24 645	71.2%	1 187	26.2%	581.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	556 292	505 105	228 835	41.1%	119 139	21.4%	134 823	26.7%	482 798	95.6%	225 367	139.6%	(40.2%)
Property rates, penalties and collection charges	27 366	24 689	5 514	20.2%	3 159	11.5%	8 292	33.6%	16 965	68.7%	1 141	9.1%	627.0%
Service charges	27 027	23 161	36 236	134.1%	13 693	50.7%	11 611	50.1%	61 539	265.7%	5 498	62.6%	111.2%
Other revenue	49 307	10 734	9 460	19.2%	1 665	3.4%	1 479	13.8%	12 605	117.4%	98 197	641.2%	(98.5%)
Government - operating	320 490	320 490	133 776	41.7%	94 601	29.5%	79 929	24.9%	308 306	96.2%	79 498	90.7%	.5%
Government - capital	119 102	119 102	37 942	31.9%	-	-	27 399	23.0%	65 341	54.9%	36 603	98.0%	(25.1%)
Interest	13 000	6 929	5 907	45.4%	6 021	46.3%	6 114	88.2%	18 042	260.4%	4 430	68.9%	38.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(431 258)	(374 265)	(112 286)	26.0%	(101 095)	23.4%	(92 793)	24.8%	(306 173)	81.8%	(221 177)	157.7%	(58.0%)
Suppliers and employees	(417 128)	(368 359)	(111 981)	26.8%	(99 549)	23.9%	(92 738)	25.2%	(304 268)	82.6%	(220 053)	159.6%	(57.9%)
Finance charges	(159)	(193)	(49)	30.9%	(1 470)	924.5%	(55)	28.4%	(1 574)	816.8%	(50)	49.3%	9.2%
Transfers and grants	(13 971)	(5 714)	(256)	1.8%	(76)	.5%	-	-	(331)	5.8%	(1 074)	42.2%	(100.0%)
Net Cash from/(used) Operating Activities	125 034	130 840	116 549	93.2%	18 045	14.4%	42 031	32.1%	176 624	135.0%	4 190	102.3%	903.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123 602)	(113 023)	(15 941)	12.9%	(49 269)	39.9%	(12 238)	10.8%	(77 448)	68.5%	(17 783)	43.4%	(31.2%)
Capital assets	(123 602)	(113 023)	(15 941)	12.9%	(49 269)	39.9%	(12 238)	10.8%	(77 448)	68.5%	(17 783)	43.4%	(31.2%)
Net Cash from/(used) Investing Activities	(123 602)	(113 023)	(15 941)	12.9%	(49 269)	39.9%	(12 238)	10.8%	(77 448)	68.5%	(17 783)	43.4%	(31.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 431	17 817	100 608	7 028.2%	(31 225)	(2 181.3%)	29 793	167.2%	99 176	556.6%	(13 593)	227.5%	(319.2%)
Cash/cash equivalents at the year begin:	4 825	-	-	-	100 608	2 085.1%	69 383	-	-	-	162 925	3.3%	(57.4%)
Cash/cash equivalents at the year end:	6 256	17 817	100 608	1 608.1%	69 383	1 109.0%	99 176	556.6%	99 176	556.6%	149 332	88.0%	(33.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 870	4.7%	3 041	3.7%	4 265	5.2%	71 281	86.4%	82 457	30.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 708	3.7%	2 710	3.7%	2 672	3.6%	65 393	89.0%	73 483	26.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	516	3.1%	487	2.9%	436	2.6%	15 361	91.4%	16 800	6.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	488	2.8%	463	2.6%	446	2.5%	16 297	92.1%	17 695	6.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	10.7%	7	10.7%	7	10.7%	42	68.0%	62	-	-	-	-
Interest on Arrear Debtor Accounts	2 717	3.3%	2 473	3.0%	2 613	3.1%	75 546	90.6%	83 349	30.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 306	3.8%	9 182	3.4%	10 437	3.8%	243 920	89.1%	273 846	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 356	7.6%	4 602	6.6%	4 522	6.4%	55 669	79.4%	70 149	25.6%	-	-	-
Commercial	795	4.3%	716	3.8%	677	3.6%	16 413	88.2%	18 601	6.8%	-	-	-
Households	4 143	2.2%	3 852	2.1%	5 226	2.8%	171 344	92.8%	184 565	67.4%	-	-	-
Other	12	2.4%	13	2.4%	12	2.3%	493	93.0%	531	.2%	-	-	-
Total By Customer Group	10 306	3.8%	9 182	3.4%	10 437	3.8%	243 920	89.1%	273 846	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	29	100.0%	-	-	-	-	-	-	29	100.0%
Total	29	100.0%	-	-	-	-	-	-	29	100.0%

Contact Details

Municipal Manager	Mr S.B Mahlangu	013 973 1101
Financial Manager	Mr Mashego KP	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	355 806	366 599	145 837	41.0%	119 715	33.6%	89 819	24.5%	355 371	96.9%	92 286	97.9%	(2.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	131	112	29	22.0%	62	47.3%	9	8.0%	100	88.9%	57	87.0%	(84.2%)
Interest earned - external investments	17 880	25 580	5 411	30.3%	6 421	35.9%	5 178	20.2%	17 010	66.5%	4 210	68.9%	23.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	210	1 651	130	61.9%	581	276.5%	(0)	-	711	43.1%	831	122.0%	(100.0%)
Licences and permits	-	100	70	-	18	-	81	80.7%	168	168.4%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	337 235	337 235	140 061	41.5%	112 352	33.3%	83 037	24.6%	335 450	99.5%	87 058	99.8%	(4.6%)
Other own revenue	350	1 921	136	38.9%	282	80.5%	1 514	78.8%	1 932	100.6%	130	47.8%	1 061.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	441 906	487 831	54 330	12.3%	116 246	26.3%	86 836	17.8%	257 412	52.8%	55 029	44.8%	57.8%
Employee related costs	120 523	117 673	25 382	21.1%	25 602	21.2%	25 451	21.6%	76 435	65.0%	15 078	56.2%	68.8%
Remuneration of councillors	14 348	15 101	2 948	20.5%	3 375	23.5%	3 318	22.0%	9 641	63.8%	3 283	73.4%	1.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 585	9 959	2 414	25.2%	2 425	25.3%	2 372	23.8%	7 211	72.4%	3 070	60.7%	(22.7%)
Finance charges	1 583	900	332	20.9%	10	.6%	553	61.4%	894	99.3%	744	78.9%	(25.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 114	55 825	5 884	13.3%	10 271	23.3%	8 175	14.6%	24 330	43.6%	5 338	39.2%	53.1%
Transfers and grants	205 917	240 344	10 725	5.2%	66 624	32.4%	39 956	16.6%	117 305	48.8%	19 923	37.4%	100.5%
Other expenditure	45 836	48 030	6 643	14.5%	7 935	17.3%	7 017	14.6%	21 595	45.0%	7 593	40.7%	(7.6%)
Loss on disposal of PPE	-	-	3	-	3	-	(7)	-	-	-	-	-	(100.0%)
Surplus/(Deficit)	(86 100)	(121 232)	91 506		3 470		2 983		97 959		37 257		
Transfers recognised - capital	2 076	2 076	-	-	-	-	2 076	100.0%	2 076	100.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(84 024)	(119 156)	91 506		3 470		5 059		100 035		37 257		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(84 024)	(119 156)	91 506		3 470		5 059		100 035		37 257		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(84 024)	(119 156)	91 506		3 470		5 059		100 035		37 257		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(84 024)	(119 156)	91 506		3 470		5 059		100 035		37 257		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	8 050	39 339	5 024	62.4%	15 318	190.3%	5 514	14.0%	25 856	65.7%	12 835	33.2%	(57.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 050	39 339	5 024	62.4%	15 318	190.3%	5 514	14.0%	25 856	65.7%	12 835	33.2%	(57.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 050	39 339	5 024	62.4%	15 318	190.3%	5 514	14.0%	25 856	65.7%	12 835	33.2%	(57.0%)
Governance and Administration	7 130	19 955	3 550	49.8%	5 420	76.0%	1 274	6.4%	10 244	51.3%	9 640	42.5%	(86.8%)
Executive & Council	50	510	-	-	-	-	-	-	-	-	882	25.1%	(100.0%)
Budget & Treasury Office	400	365	-	-	6	1.6%	-	-	6	1.7%	-	44.7%	-
Corporate Services	6 680	19 080	3 550	53.1%	5 414	81.0%	1 274	6.7%	10 238	53.7%	8 758	46.2%	(85.5%)
Community and Public Safety	850	19 364	1 475	173.5%	9 897	1 164.4%	4 240	21.9%	15 612	80.6%	2 931	25.9%	44.7%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	18 277	1 475	1 474.8%	9 895	9 894.9%	3 415	18.7%	14 784	80.9%	2 154	24.9%	58.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	750	1 086	-	-	2	.3%	825	76.0%	828	76.2%	773	42.0%	6.7%
Economic and Environmental Services	70	20	-	-	-	-	-	-	-	-	264	69.4%	(100.0%)
Planning and Development	70	20	-	-	-	-	-	-	-	-	264	69.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	357 882	368 675	146 652	41.0%	119 482	33.4%	90 642	24.6%	356 776	96.8%	88 794	98.2%	2.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	691	3 784	383	55.4%	617	89.3%	2 427	64.1%	3 427	90.6%	(2 485)	253.6%	(197.7%)
Government - operating	337 235	337 235	140 858	41.8%	112 206	33.3%	83 037	24.6%	336 102	99.7%	87 058	99.8%	(4.6%)
Government - capital	2 076	2 076	-	-	-	-	-	-	-	-	-	-	-
Interest	17 880	25 580	5 411	30.3%	6 658	37.2%	5 178	20.2%	17 247	67.4%	4 221	68.9%	22.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(352 933)	(427 375)	(70 552)	20.0%	(122 401)	34.7%	(82 529)	19.3%	(275 481)	64.5%	(63 951)	50.0%	29.0%
Suppliers and employees	(147 016)	(187 031)	(59 495)	40.5%	(101 780)	69.2%	(76 993)	41.2%	(238 269)	127.4%	(43 284)	32.8%	77.9%
Finance charges	-	-	(332)	-	(4)	-	-	-	(335)	-	(744)	-	(100.0%)
Transfers and grants	(205 917)	(240 344)	(10 725)	5.2%	(20 617)	10.0%	(5 535)	2.3%	(36 877)	15.3%	(19 923)	-	(72.2%)
Net Cash from/(used) Operating Activities	4 949	(58 700)	76 101	1 537.7%	(2 919)	(59.0%)	8 113	(13.8%)	81 295	(138.5%)	24 842	(355.5%)	(67.3%)
Cash Flow from Investing Activities													
Receipts	(1 800)	0	15 405	(855.8%)	9 411	(522.8%)	8 061	806 088 100.0%	32 876	##############	(36 656)	-	(122.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	0	15 405	-	9 411	-	8 061	806 088 100.0%	32 876	3 287 636 900.0%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 800)	-	-	-	-	-	-	-	-	-	(36 656)	-	(100.0%)
Payments	(8 050)	(39 339)	(5 024)	62.4%	(15 318)	190.3%	(5 511)	14.0%	(25 853)	65.7%	(6 791)	22.5%	(18.8%)
Capital assets	(8 050)	(39 339)	(5 024)	62.4%	(15 318)	190.3%	(5 511)	14.0%	(25 853)	65.7%	(6 791)	22.5%	(18.8%)
Net Cash from/(used) Investing Activities	(9 850)	(39 339)	10 380	(105.4%)	(5 907)	60.0%	2 550	(6.5%)	7 023	(17.9%)	(43 448)	13.4%	(105.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	1 650	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	1 650	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 703)	-	(1 882)	110.5%	(44)	2.6%	(1 657)	-	(3 583)	-	(3 257)	-	(49.1%)
Repayment of borrowing	(1 703)	-	(1 882)	110.5%	(44)	2.6%	(1 657)	-	(3 583)	-	(3 257)	-	(49.1%)
Net Cash from/(used) Financing Activities	(1 703)	-	(1 882)	110.5%	(44)	2.6%	(1 657)	-	(3 583)	-	(1 607)	(95.3%)	3.1%
Net Increase/(Decrease) in cash held	(6 604)	(98 039)	84 599	(1 281.0%)	(8 870)	134.3%	9 006	(9.2%)	84 735	(86.4%)	(20 212)	(102.2%)	(144.6%)
Cash/cash equivalents at the year begin:	432 380	462 348	462 348	106.9%	546 947	126.5%	538 077	116.4%	462 348	100.0%	589 641	100.0%	(8.7%)
Cash/cash equivalents at the year end:	425 775	364 309	546 947	128.5%	538 077	126.4%	547 083	150.2%	547 083	150.2%	569 429	190.9%	(3.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	100.0%	-	-	-	-	-	-	2	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 021	98.1%	69	.8%	-	-	82	1.0%	8 173	100.0%	-	-	-
Total By Income Source	8 023	98.1%	69	.8%	-	-	82	1.0%	8 174	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	7 968	100.0%	-	-	-	-	-	-	7 968	97.5%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	55	26.6%	69	33.5%	-	-	82	39.9%	206	2.5%	-	-	-
Total By Customer Group	8 023	98.1%	69	.8%	-	-	82	1.0%	8 174	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 389	100.0%	-	-	-	-	-	-	26 389	93.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 962	100.0%	-	-	-	-	-	-	1 962	6.9%
Total	28 351	100.0%	-	-	-	-	-	-	28 351	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	486 503	494 302	195 840	40.3%	102 327	21.0%	84 369	17.1%	382 537	77.4%	82 853	63.8%	1.8%
Property rates	89 438	96 610	87 648	98.0%	285	.3%	209	.2%	88 142	91.2%	296	101.0%	(29.5%)
Property rates - penalties and collection charges	-	(4 114)	-	-	40	-	1	-	40	(1.0%)	-	-	(100.0%)
Service charges - electricity revenue	157 782	173 438	36 968	23.4%	36 763	23.3%	25 254	14.6%	98 986	57.1%	30 838	58.0%	(18.1%)
Service charges - water revenue	30 852	47 415	9 352	30.3%	9 738	31.6%	9 695	20.4%	28 785	60.7%	7 390	56.8%	31.2%
Service charges - sanitation revenue	13 015	16 781	3 376	25.9%	3 414	26.2%	3 146	18.7%	9 937	59.2%	2 720	21.2%	15.7%
Service charges - refuse revenue	17 074	18 785	4 079	23.9%	4 128	24.2%	4 500	24.0%	12 707	67.6%	2 894	103.0%	55.5%
Service charges - other	146	-	-	-	-	-	98	-	98	-	61	135.2%	60.8%
Rental of facilities and equipment	3 041	3 042	742	24.4%	768	25.3%	821	27.0%	2 331	76.6%	717	65.5%	14.5%
Interest earned - external investments	616	1 604	120	19.4%	547	88.8%	127	7.9%	794	49.5%	165	47.6%	(23.1%)
Interest earned - outstanding debtors	17 484	16 506	4 055	23.2%	3 554	20.3%	4 386	26.6%	11 996	72.7%	3 778	67.3%	16.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 524	1 674	294	11.6%	596	23.6%	503	30.1%	1 393	83.3%	156	61.4%	223.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	32 995	-	1	-	15	-	6	-	21	-	6 114	54.9%	(99.9%)
Transfers recognised - operational	118 547	118 547	47 939	40.4%	-	-	28 764	24.3%	76 703	64.7%	26 193	66.0%	9.8%
Other own revenue	2 990	1 172	931	31.2%	42 479	1 420.9%	6 788	579.1%	50 199	4 282.5%	1 530	63.6%	343.6%
Gains on disposal of PPE	-	2 843	334	-	-	-	71	2.5%	405	14.2%	-	-	(100.0%)
Operating Expenditure	505 139	585 499	110 793	21.9%	105 317	20.8%	104 933	17.9%	321 042	54.8%	91 115	62.2%	15.2%
Employee related costs	132 903	158 318	37 674	28.3%	39 154	29.5%	41 323	26.1%	118 151	74.6%	33 850	76.0%	22.1%
Remuneration of councillors	8 857	9 590	2 169	24.5%	2 249	25.4%	2 249	23.5%	6 668	69.5%	2 494	78.7%	(9.8%)
Debt impairment	14 191	14	8	.1%	-	-	(0)	(.4%)	8	54.4%	3	4.4%	(101.8%)
Depreciation and asset impairment	33 596	35 835	-	-	-	-	0	-	0	-	-	-	(100.0%)
Finance charges	17 934	-	591	3.3%	2 438	13.6%	1 640	-	4 670	-	9 007	70.2%	(81.8%)
Bulk purchases	138 479	139 056	26 031	18.8%	27 000	19.5%	24 895	17.9%	77 926	56.0%	18 378	60.9%	35.5%
Other Materials	-	30 599	-	-	-	-	-	-	-	-	-	-	-
Contracted services	50 482	48 300	13 045	25.8%	8 763	17.4%	11 157	23.1%	32 965	68.3%	10 366	61.4%	7.6%
Transfers and grants	8 730	75 773	215	2.5%	949	10.9%	810	1.1%	1 974	2.6%	4 700	-	(82.8%)
Other expenditure	99 967	88 014	31 059	31.1%	24 763	24.8%	22 858	26.0%	78 681	89.4%	12 316	59.2%	85.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 636)	(91 197)	85 047		(2 989)		(20 564)		61 494		(8 263)		
Transfers recognised - capital	66 023	66 025	-	-	-	-	4	-	4	-	-	62.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 387	(25 172)	85 047		(2 989)		(20 560)		61 498		(8 263)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 387	(25 172)	85 047		(2 989)		(20 560)		61 498		(8 263)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 387	(25 172)	85 047		(2 989)		(20 560)		61 498		(8 263)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 387	(25 172)	85 047		(2 989)		(20 560)		61 498		(8 263)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	71 174	71 174	13 322	18.7%	23 821	33.5%	11 656	16.4%	48 798	68.6%	772	56.1%	1 409.6%
National Government	63 724	63 724	9 127	14.3%	22 451	35.2%	11 439	18.0%	43 018	67.5%	772	55.8%	1 381.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 724	63 724	9 127	14.3%	22 451	35.2%	11 439	18.0%	43 018	67.5%	772	55.8%	1 381.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 450	7 450	4 195	56.3%	973	13.1%	217	2.9%	5 384	72.3%	-	99.9%	(100.0%)
Public contributions and donations	-	-	-	-	396	-	-	-	396	-	-	-	-
Capital Expenditure Standard Classification	71 174	71 174	13 322	18.7%	23 821	33.5%	11 656	16.4%	48 798	68.6%	772	56.1%	1 409.6%
Governance and Administration	2 000	2 000	-	-	1 369	68.5%	217	10.8%	1 586	79.3%	-	99.9%	(100.0%)
Executive & Council	-	-	-	-	1 369	-	217	-	1 586	-	-	100.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Corporate Services	2 000	2 000	-	-	-	-	-	-	-	-	-	99.8%	-
Community and Public Safety	7 237	5 003	-	-	608	8.4%	-	-	608	12.2%	-	-	-
Community & Social Services	7 237	5 003	-	-	608	8.4%	-	-	608	12.2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 416	23 287	9 363	28.9%	14 276	44.0%	7 671	32.9%	31 310	134.5%	772	55.8%	893.5%
Planning and Development	-	23 287	4 195	-	-	-	-	-	4 195	18.0%	-	-	-
Road Transport	32 416	-	5 168	15.9%	14 276	44.0%	7 671	-	27 115	-	772	55.8%	893.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 521	40 884	3 959	13.4%	7 568	25.6%	3 768	9.2%	15 295	37.4%	-	-	(100.0%)
Electricity	5 100	5 100	-	-	-	-	-	-	-	-	-	-	-
Water	24 071	33 200	3 959	16.4%	7 568	31.4%	3 768	11.4%	15 295	46.1%	-	-	(100.0%)
Waste Water Management	350	350	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 234	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	527 425	560 326	169 769	32.2%	151 891	28.8%	134 842	24.1%	456 502	81.5%	112 993	59.2%	19.3%
Property rates, penalties and collection charges	83 384	92 502	22 750	27.3%	24 107	28.9%	20 483	22.1%	67 340	72.8%	11 832	70.2%	73.1%
Service charges	203 666	258 510	48 776	23.9%	53 270	26.2%	41 077	15.9%	143 123	55.4%	37 241	45.5%	10.3%
Other revenue	41 459	17 763	6 799	16.4%	8 043	19.4%	8 103	45.6%	22 945	129.2%	6 730	17.0%	20.4%
Government - operating	122 275	118 547	58 188	47.6%	39 108	32.0%	29 269	24.7%	126 565	106.8%	26 595	100.0%	10.1%
Government - capital	66 025	66 025	32 897	49.8%	27 363	41.4%	35 910	54.4%	96 170	145.7%	30 595	138.6%	17.4%
Interest	10 616	6 979	359	3.4%	-	-	-	-	359	5.1%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(468 466)	(519 473)	(151 297)	32.3%	(146 387)	31.2%	(106 026)	20.4%	(403 711)	77.7%	(78 107)	66.1%	35.7%
Suppliers and employees	(439 943)	(501 000)	(137 838)	31.3%	(122 770)	27.9%	(90 780)	18.1%	(351 388)	70.1%	(76 710)	66.9%	18.3%
Finance charges	(19 792)	(6 424)	(5 572)	28.2%	(1 221)	6.2%	(1 332)	20.7%	(8 125)	126.5%	(1 398)	54.4%	(4.7%)
Transfers and grants	(8 730)	(12 049)	(7 888)	90.4%	(22 396)	256.5%	(13 914)	115.5%	(44 198)	366.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	58 960	40 853	18 472	31.3%	5 503	9.3%	28 816	70.5%	52 791	129.2%	34 886	30.9%	(17.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 475)	(66 025)	(4 195)	5.7%	(1 370)	1.9%	(217)	.3%	(5 782)	8.8%	(6 050)	68.5%	(96.4%)
Capital assets	(73 475)	(66 025)	(4 195)	5.7%	(1 370)	1.9%	(217)	.3%	(5 782)	8.8%	(6 050)	68.5%	(96.4%)
Net Cash from/(used) Investing Activities	(73 475)	(66 025)	(4 195)	5.7%	(1 370)	1.9%	(217)	.3%	(5 782)	8.8%	(6 050)	68.5%	(96.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 515)	(25 172)	14 277	(98.4%)	4 133	(28.5%)	28 599	(113.6%)	47 009	(186.8%)	28 836	(3.9%)	(.8%)
Cash/cash equivalents at the year begin:	8 990	8 990	5 242	58.3%	19 518	217.1%	23 651	263.1%	5 242	58.3%	(22 239)	220.9%	(206.3%)
Cash/cash equivalents at the year end:	(5 525)	(16 182)	19 518	(353.2%)	23 651	(428.0%)	52 251	(322.9%)	52 251	(322.9%)	6 597	10.0%	692.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 141	8.5%	2 302	4.7%	2 126	4.3%	40 300	82.5%	48 868	20.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 605	16.9%	3 637	8.1%	2 209	4.9%	31 536	70.1%	44 986	18.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 222	6.1%	3 121	3.1%	2 888	2.8%	90 000	88.0%	102 231	42.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 054	7.0%	1 700	3.9%	2 056	4.7%	36 572	84.3%	43 382	18.1%	-	-	-
Total By Income Source	21 022	8.8%	10 760	4.5%	9 279	3.9%	198 407	82.9%	239 468	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 022	8.8%	10 760	4.5%	9 279	3.9%	198 407	82.9%	239 468	100.0%	-	-	-
Total By Customer Group	21 022	8.8%	10 760	4.5%	9 279	3.9%	198 407	82.9%	239 468	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 963	3.0%	8 382	2.3%	9 557	2.6%	338 306	92.1%	367 208	89.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 077	21.6%	3 554	15.1%	1 724	7.3%	13 184	56.0%	23 538	5.7%
Auditor-General	-	-	150	1.7%	305	3.5%	8 140	94.7%	8 595	2.1%
Other	-	-	-	-	-	-	10 165	100.0%	10 165	2.5%
Total	16 040	3.9%	12 086	3.0%	11 586	2.8%	369 796	90.3%	409 507	100.0%

Contact Details

Municipal Manager	Mr ME Malungana	013 235 7300
Financial Manager	Mr LM Mokwena	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	743 130	743 130	254 031	34.2%	212 202	28.6%	50 499	6.8%	516 732	69.5%	126 271	83.3%	(60.0%)
Property rates	117 929	117 929	27 094	23.0%	26 704	22.6%	18 729	15.9%	72 528	61.5%	22 244	59.0%	(15.8%)
Property rates - penalties and collection charges	-	-	1 559	-	1 798	-	2 688	-	6 045	-	-	-	(100.0%)
Service charges - electricity revenue	86 411	86 411	19 664	22.8%	23 385	27.1%	17 355	20.1%	60 405	69.9%	15 912	65.7%	9.1%
Service charges - water revenue	18 394	18 394	5 278	28.7%	4 603	25.0%	3 494	19.0%	13 375	72.7%	2 294	68.9%	52.3%
Service charges - sanitation revenue	4 581	4 581	1 153	25.2%	1 122	24.5%	764	16.7%	3 040	66.4%	707	66.7%	8.1%
Service charges - refuse revenue	7 180	7 180	1 645	22.9%	1 701	23.7%	1 123	15.6%	4 469	62.2%	911	61.9%	23.3%
Service charges - other	-	-	-	-	(94)	-	(8)	-	(102)	-	-	-	(100.0%)
Rental of facilities and equipment	8 475	8 475	340	4.0%	2 202	26.0%	302	3.6%	2 843	33.5%	332	17.0%	(9.0%)
Interest earned - external investments	4 310	4 310	728	16.9%	1 610	37.4%	704	16.3%	3 042	70.6%	67	68.9%	945.7%
Interest earned - outstanding debtors	4 921	4 921	395	8.0%	-	-	-	-	395	8.0%	1 132	97.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 944	5 944	2 464	41.5%	2 198	37.0%	1 309	22.0%	5 971	100.5%	790	55.5%	65.6%
Licences and permits	24	24	1	3.9%	1	3.9%	-	-	2	7.9%	0	10.2%	(100.0%)
Agency services	15 694	15 694	2 262	14.4%	-	-	-	-	2 262	14.4%	(3 684)	52.9%	(100.0%)
Transfers recognised - operational	460 207	460 207	186 537	40.5%	147 554	32.1%	1	-	334 092	72.6%	86 488	97.3%	(100.0%)
Other own revenue	9 060	9 060	4 910	54.2%	(583)	(6.4%)	4 038	44.6%	8 365	92.3%	(922)	29.7%	(538.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	709 944	709 944	139 582	19.7%	159 724	22.5%	96 564	13.6%	395 870	55.8%	94 819	63.4%	1.8%
Employee related costs	287 455	287 455	71 042	24.7%	85 749	29.8%	48 271	16.8%	205 063	71.3%	44 603	75.6%	8.2%
Remuneration of councillors	24 299	24 299	6 971	28.7%	4 791	19.7%	3 195	13.1%	14 958	61.6%	3 699	65.4%	(13.6%)
Debt impairment	18 936	18 936	125	.7%	-	-	-	-	125	.7%	-	-	-
Depreciation and asset impairment	69 068	69 068	-	-	-	-	-	-	-	-	-	-	-
Finance charges	469	469	302	64.3%	119	25.3%	203	43.2%	623	132.8%	401	386.7%	(49.5%)
Bulk purchases	88 048	88 048	22 812	25.9%	23 567	26.8%	17 378	19.7%	63 757	72.4%	16 307	75.9%	6.6%
Other Materials	2 369	2 369	572	24.1%	173	7.3%	190	8.0%	934	39.4%	275	52.2%	(31.0%)
Contracted services	33 221	33 221	7 873	23.7%	5 088	15.3%	5 949	17.9%	18 910	56.9%	6 381	90.0%	(6.8%)
Transfers and grants	235	235	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	185 845	185 845	29 886	16.1%	40 237	21.7%	21 378	11.5%	91 501	49.2%	23 153	67.9%	(7.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	33 185	33 185	114 449		52 478		(46 065)		120 861		31 452		
Transfers recognised - capital	324 571	324 571	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	357 756	357 756	114 449		52 478		(46 065)		120 861		31 452		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	357 756	357 756	114 449		52 478		(46 065)		120 861		31 452		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	357 756	357 756	114 449		52 478		(46 065)		120 861		31 452		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	357 756	357 756	114 449		52 478		(46 065)		120 861		31 452		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	354 405	354 405	93 564	26.4%	36 682	10.4%	52 611	14.8%	182 858	51.6%	53 330	40.2%	(1.3%)
National Government	324 571	324 571	89 634	27.6%	33 452	10.3%	47 815	14.7%	170 901	52.7%	49 526	41.9%	(3.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324 571	324 571	89 634	27.6%	33 452	10.3%	47 815	14.7%	170 901	52.7%	49 526	41.9%	(3.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 834	29 834	3 930	13.2%	3 230	10.8%	4 797	16.1%	11 957	40.1%	3 804	18.2%	26.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	354 405	354 405	93 564	26.4%	36 682	10.4%	52 611	14.8%	182 858	51.6%	53 330	40.2%	(1.3%)
Governance and Administration	4 616	4 616	1 009	21.9%	1 655	35.8%	1 051	22.8%	3 714	80.5%	-	10.3%	(100.0%)
Executive & Council	1 000	1 000	915	91.5%	15	1.5%	110	11.0%	1 040	104.0%	-	-	(100.0%)
Budget & Treasury Office	210	210	94	44.7%	58	27.5%	(4)	(1.7%)	148	70.5%	-	2.5%	(100.0%)
Corporate Services	3 406	3 406	-	-	1 582	46.5%	944	27.7%	2 526	74.2%	-	44.5%	(100.0%)
Community and Public Safety	2 800	2 800	2 153	76.9%	-	-	-	-	2 153	76.9%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 800	2 800	2 153	76.9%	-	-	-	-	2 153	76.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	86 180	86 180	38 893	45.1%	6 317	7.3%	17 465	20.3%	62 675	72.7%	8 214	52.2%	112.6%
Planning and Development	32 274	32 274	10 398	32.2%	3 328	10.3%	4 839	15.0%	18 565	57.5%	1 134	42.4%	326.9%
Road Transport	52 825	52 825	28 495	53.9%	2 990	5.7%	12 626	23.9%	44 110	83.5%	7 080	58.7%	78.3%
Environmental Protection	1 080	1 080	-	-	-	-	-	-	-	-	-	-	-
Trading Services	260 809	260 809	51 509	19.7%	28 711	11.0%	34 095	13.1%	114 315	43.8%	45 116	37.7%	(24.4%)
Electricity	18 615	18 615	291	1.6%	1 774	9.5%	5 902	31.7%	7 967	42.8%	3 610	35.9%	63.5%
Water	204 494	204 494	49 465	24.2%	25 226	12.3%	20 282	9.9%	94 973	46.4%	39 906	37.1%	(49.2%)
Waste Water Management	30 800	30 800	740	2.4%	1 710	5.6%	7 911	25.7%	10 362	33.6%	1 601	52.6%	394.2%
Waste Management	6 900	6 900	1 012	14.7%	-	-	-	-	1 012	14.7%	-	.6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	996 740	996 740	445 758	44.7%	421 675	42.3%	306 833	30.8%	1 174 266	117.8%	301 799	100.0%	1.7%
Property rates, penalties and collection charges	64 606	64 606	19 143	29.6%	13 946	21.6%	16 157	25.0%	49 246	76.2%	12 834	79.9%	25.9%
Service charges	109 868	109 868	24 012	21.9%	30 111	27.4%	32 745	29.8%	86 868	79.1%	28 425	70.9%	15.2%
Other revenue	30 404	30 404	107 427	353.3%	120 616	396.7%	44 582	146.6%	272 625	896.7%	42 656	433.2%	4.5%
Government - operating	460 207	460 207	189 641	41.2%	149 816	32.6%	114 309	24.8%	453 766	98.6%	107 187	98.3%	6.6%
Government - capital	324 571	324 571	104 615	32.2%	107 186	33.0%	98 336	30.3%	310 137	95.6%	110 288	88.8%	(10.8%)
Interest	7 085	7 085	920	13.0%	-	-	704	9.9%	1 624	22.9%	409	55.9%	72.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(621 941)	(621 941)	(294 559)	47.4%	(296 052)	47.6%	(182 015)	29.3%	(772 627)	124.2%	(191 073)	135.0%	(4.7%)
Suppliers and employees	(621 237)	(621 237)	(294 262)	47.4%	(295 934)	47.6%	(180 908)	29.1%	(771 104)	124.1%	(190 510)	134.8%	(5.0%)
Finance charges	(469)	(469)	(297)	63.3%	(119)	25.3%	(1 107)	236.0%	(1 523)	324.6%	(563)	348.5%	96.8%
Transfers and grants	(235)	(235)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	374 800	374 800	151 199	40.3%	125 622	33.5%	124 818	33.3%	401 639	107.2%	110 726	52.7%	12.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354 405)	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(60 687)	17.1%	(209 605)	59.1%	(70 982)	46.7%	(14.5%)
Capital assets	(354 405)	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(60 687)	17.1%	(209 605)	59.1%	(70 982)	46.7%	(14.5%)
Net Cash from/(used) Investing Activities	(354 405)	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(60 687)	17.1%	(209 605)	59.1%	(70 982)	46.7%	(14.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(291)	(291)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(291)	(291)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(291)	(291)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 103	20 103	53 709	267.2%	74 194	369.1%	64 130	319.0%	192 034	955.2%	39 744	203.0%	61.4%
Cash/cash equivalents at the year begin:	54 877	54 877	58 209	106.1%	111 919	203.9%	186 113	339.1%	58 209	106.1%	27 695	87.7%	572.0%
Cash/cash equivalents at the year end:	74 980	74 980	111 919	149.3%	186 113	248.2%	250 243	333.7%	250 243	333.7%	67 439	122.9%	271.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 324	26.7%	433	8.7%	329	6.6%	2 880	58.0%	4 967	3.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 826	61.7%	947	10.0%	615	6.5%	2 062	21.8%	9 450	5.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 342	5.0%	5 297	4.1%	3 865	3.0%	112 579	87.9%	128 083	77.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	330	28.8%	129	11.3%	79	6.9%	609	53.0%	1 147	.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	369	33.1%	125	11.2%	79	7.0%	544	48.7%	1 117	.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 148	6.7%	1 271	7.4%	1 093	6.3%	13 744	79.7%	17 256	10.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	419	11.9%	233	6.6%	163	4.6%	2 705	76.9%	3 520	2.1%	-	-	-
Total By Income Source	15 757	9.5%	8 436	5.1%	6 223	3.8%	135 124	81.6%	165 540	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 152	6.4%	2 338	4.7%	2 236	4.5%	41 702	84.4%	49 428	29.9%	-	-	-
Commercial	7 602	8.4%	3 860	4.3%	2 259	2.5%	76 378	84.8%	90 099	54.4%	-	-	-
Households	4 992	23.1%	2 045	9.4%	1 544	7.1%	13 074	60.4%	21 655	13.1%	-	-	-
Other	11	.3%	194	4.4%	184	4.2%	3 970	91.1%	4 358	2.6%	-	-	-
Total By Customer Group	15 757	9.5%	8 436	5.1%	6 223	3.8%	135 124	81.6%	165 540	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 698	100.0%	-	-	-	-	-	-	3 698	8.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 114	100.0%	-	-	-	-	-	-	3 114	7.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 120	40.5%	2 313	6.6%	12	-	18 382	52.8%	34 826	83.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20 932	50.3%	2 313	5.6%	12	-	18 382	44.1%	41 639	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr SZ Matsaba (ACFO)	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	961 605	980 047	439 523	45.7%	241 096	25.1%	237 664	24.3%	918 283	93.7%	183 634	90.9%	29.4%
Property rates	180 000	180 000	132 250	73.5%	18 450	10.2%	(2 890)	(1.6%)	147 810	82.1%	13 717	94.8%	(121.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	44 248	51 667	3 346	7.6%	15 773	35.6%	5 051	9.8%	24 169	46.8%	6 789	43.0%	(25.6%)
Service charges - sanitation revenue	3 223	3 223	263	8.2%	812	25.2%	1 047	32.5%	2 122	65.8%	1 359	99.0%	(23.0%)
Service charges - refuse revenue	6 492	7 992	562	8.7%	1 700	26.2%	581	7.3%	2 844	35.6%	2 126	69.6%	(72.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 018	1 218	17	1.7%	221	21.7%	396	32.5%	634	52.1%	333	55.0%	18.9%
Interest earned - external investments	11 893	13 893	2 905	24.4%	2 932	24.7%	3 381	24.3%	9 218	66.4%	2 862	83.7%	18.1%
Interest earned - outstanding debtors	26 000	34 000	17 858	68.7%	-	-	58 892	173.2%	76 750	225.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 625	18 315	1	-	54	2.1%	5 920	32.3%	5 974	32.6%	128	5.2%	4 529.5%
Licences and permits	17 767	10 927	7 664	43.1%	(612)	(3.4%)	(2 539)	(23.2%)	4 513	41.3%	6 879	105.7%	(136.9%)
Agency services	9 550	-	-	-	3 525	36.9%	3 580	-	7 104	-	-	-	(100.0%)
Transfers recognised - operational	654 266	652 888	272 463	41.6%	197 467	30.2%	162 958	25.0%	632 888	96.9%	148 396	96.0%	9.8%
Other own revenue	3 998	5 398	2 125	53.1%	774	19.4%	1 288	23.9%	4 187	77.6%	1 025	75.1%	25.7%
Gains on disposal of PPE	525	525	70	13.3%	-	-	-	-	70	13.3%	20	4.1%	(100.0%)
Operating Expenditure	879 460	972 069	144 201	16.4%	290 494	33.0%	203 464	20.9%	638 159	65.6%	207 961	72.7%	(2.2%)
Employee related costs	338 150	358 361	85 145	25.2%	103 957	30.7%	85 988	24.0%	275 090	76.8%	75 004	75.0%	14.6%
Remuneration of councillors	31 841	28 000	4 090	12.8%	3 986	12.5%	6 267	22.4%	14 343	51.2%	6 805	71.2%	(7.9%)
Debt impairment	83 000	113 000	-	-	41 500	50.0%	-	-	41 500	36.7%	-	50.0%	-
Depreciation and asset impairment	45 150	70 150	-	-	22 575	50.0%	-	-	22 575	32.2%	-	50.0%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	185 000	215 000	25 332	13.7%	71 225	38.5%	70 008	32.6%	166 564	77.5%	74 333	112.0%	(5.8%)
Other Materials	44 485	41 834	6 398	14.4%	9 882	22.2%	7 511	18.0%	23 791	56.9%	18 394	49.9%	(59.2%)
Contracted services	42 271	41 769	9 846	23.3%	13 112	31.0%	14 964	35.8%	37 922	90.8%	9 542	61.8%	56.8%
Transfers and grants	11 120	13 020	3 214	28.9%	4 899	44.1%	5 544	42.6%	13 657	104.9%	8 122	99.5%	(31.7%)
Other expenditure	98 443	90 935	10 176	10.3%	19 359	19.7%	13 181	14.5%	42 716	47.0%	15 761	46.6%	(16.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	82 144	7 977	295 322		(49 398)		34 200		280 124		(24 326)		
Transfers recognised - capital	655 073	618 073	183 002	27.9%	325 416	49.7%	124 355	20.1%	632 773	102.4%	147 698	89.9%	(15.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	737 217	626 050	478 324		276 018		158 555		912 897		123 372		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	737 217	626 050	478 324		276 018		158 555		912 897		123 372		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	737 217	626 050	478 324		276 018		158 555		912 897		123 372		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	737 217	626 050	478 324		276 018		158 555		912 897		123 372		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	704 634	626 045	162 471	23.1%	154 827	22.0%	55 746	8.9%	373 044	59.6%	203 581	64.9%	(72.6%)
National Government	704 634	626 045	162 471	23.1%	154 827	22.0%	55 746	8.9%	373 044	59.6%	203 581	65.4%	(72.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	704 634	626 045	162 471	23.1%	154 827	22.0%	55 746	8.9%	373 044	59.6%	203 581	64.9%	(72.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	704 634	626 045	162 471	23.1%	154 827	22.0%	55 746	8.9%	373 044	59.6%	203 581	64.9%	(72.6%)
Governance and Administration	19 250	13 650	1 255	6.5%	1 639	8.5%	4 756	34.8%	7 650	56.0%	29	8.1%	16 136.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	19 250	13 650	1 255	6.5%	1 639	8.5%	4 756	34.8%	7 650	56.0%	29	8.1%	16 136.8%
Community and Public Safety	21 450	120	525	2.4%	801	3.7%	6 722	5 601.9%	8 048	6 706.5%	883	18.6%	661.5%
Community & Social Services	9 950	120	525	5.3%	801	8.0%	6 722	5 601.9%	8 048	6 706.5%	883	91.3%	661.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	45.9%	-
Public Safety	1 800	-	-	-	-	-	-	-	-	-	-	-	-
Housing	9 700	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	101 800	138 705	56 756	55.8%	16 631	16.3%	13 001	9.4%	86 389	62.3%	48 130	62.9%	(73.0%)
Planning and Development	24 450	20 550	3 523	14.4%	5 550	22.7%	423	2.1%	9 496	46.2%	1 180	24.2%	(64.2%)
Road Transport	77 350	118 155	53 233	68.8%	11 082	14.3%	12 578	10.6%	76 893	65.1%	46 950	70.3%	(73.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	562 134	473 570	103 935	18.5%	135 756	24.2%	31 266	6.6%	270 957	57.2%	154 538	74.7%	(79.8%)
Electricity	24 198	5 000	3 815	15.8%	2 521	10.4%	1 777	35.5%	8 112	162.2%	2 108	19.2%	(15.7%)
Water	473 236	438 070	94 695	20.0%	127 315	26.9%	27 941	6.4%	249 950	57.1%	152 430	81.3%	(81.7%)
Waste Water Management	60 200	27 200	5 426	9.0%	5 920	9.8%	1 548	5.7%	12 894	47.4%	-	57.6%	(100.0%)
Waste Management	4 500	3 300	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 454 590	1 246 203	491 950	33.8%	464 053	31.9%	365 628	29.3%	1 321 632	106.1%	312 006	106.9%	17.2%
Property rates, penalties and collection charges	54 000	20 793	5 902	10.9%	1 853	3.4%	7 289	35.1%	15 044	72.4%	1 381	29.2%	427.8%
Service charges	18 401	7 908	13	.1%	493	2.7%	110	1.4%	616	7.8%	3 304	37.9%	(96.7%)
Other revenue	34 957	33 356	9 807	28.1%	5 286	15.1%	8 644	25.9%	23 737	71.2%	8 365	65.2%	3.3%
Government - operating	654 266	635 710	272 463	41.6%	195 766	29.9%	162 958	25.6%	631 187	99.3%	148 396	118.3%	9.8%
Government - capital	655 073	518 065	183 002	27.9%	258 416	39.4%	124 355	24.0%	565 773	109.2%	147 698	110.5%	(15.8%)
Interest	37 893	30 371	20 763	54.8%	2 239	5.9%	62 273	205.0%	85 274	280.8%	2 862	57.0%	2 076.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(751 310)	(712 544)	(199 255)	26.5%	(188 020)	25.0%	(204 085)	28.6%	(591 359)	83.0%	(266 422)	74.0%	(23.4%)
Suppliers and employees	(739 583)	(702 870)	(199 255)	26.9%	(184 727)	25.0%	(198 541)	28.2%	(582 522)	82.9%	(255 485)	73.1%	(22.3%)
Finance charges	(606)	1	-	-	-	-	-	-	-	-	(16)	2.7%	(100.0%)
Transfers and grants	(11 120)	(9 675)	-	-	(3 293)	29.6%	(5 544)	57.3%	(8 837)	91.3%	(10 921)	111.6%	(49.2%)
Net Cash from/(used) Operating Activities	703 281	533 659	292 695	41.6%	276 033	39.2%	161 544	30.3%	730 272	136.8%	45 584	219.8%	254.4%
Cash Flow from Investing Activities													
Receipts	525	1	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	525	1	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(739 839)	(669 086)	(99 080)	13.4%	(188 110)	25.4%	(41 109)	6.1%	(328 300)	49.1%	(176 358)	71.3%	(76.7%)
Capital assets	(739 839)	(669 086)	(99 080)	13.4%	(188 110)	25.4%	(41 109)	6.1%	(328 300)	49.1%	(176 358)	71.3%	(76.7%)
Net Cash from/(used) Investing Activities	(739 314)	(669 086)	(99 080)	13.4%	(188 110)	25.4%	(41 109)	6.1%	(328 300)	49.1%	(176 358)	71.3%	(76.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 034)	(135 426)	193 615	(537.3%)	87 923	(244.0%)	120 434	(88.9%)	401 973	(296.8%)	(130 774)	(40.6%)	(192.1%)
Cash/cash equivalents at the year begin:	125 000	135 583	142 729	114.2%	336 344	269.1%	424 267	312.9%	142 729	105.3%	486 702	12 342.2%	(12.8%)
Cash/cash equivalents at the year end:	88 966	156	336 344	378.1%	424 267	476.9%	544 702	348 404.0%	544 702	348 404.0%	355 929	(101.9%)	53.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 085	.8%	1 742	1.2%	1 549	1.1%	136 691	96.9%	141 066	11.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 742	.8%	48 468	6.6%	4 438	.6%	674 015	92.0%	732 662	62.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	143	1.1%	300	2.3%	295	2.2%	12 565	94.5%	13 302	1.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	618	1.6%	622	1.6%	619	1.6%	35 916	95.1%	37 774	3.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	14.4%	54	14.4%	54	14.4%	212	56.8%	374	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	9 672	4.3%	217 181	95.7%	226 853	19.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	-	4	-	28 608	100.0%	28 616	2.4%	-	-	-
Total By Income Source	7 641	.6%	51 189	4.3%	16 631	1.4%	1 105 187	93.6%	1 180 648	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	45	.3%	50	.3%	206	1.2%	17 182	98.3%	17 483	1.5%	-	-	-
Commercial	2 559	1.9%	2 617	2.0%	3 501	2.7%	122 661	93.4%	131 338	11.1%	-	-	-
Households	196	1.1%	217	1.2%	373	2.0%	17 657	95.7%	18 444	1.6%	-	-	-
Other	4 840	.5%	48 305	4.8%	12 551	1.2%	947 687	93.5%	1 013 383	85.8%	-	-	-
Total By Customer Group	7 641	.6%	51 189	4.3%	16 631	1.4%	1 105 187	93.6%	1 180 648	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(2 631)	(23.9%)	1 715	15.6%	1 667	15.1%	10 270	93.2%	11 021	2.9%
Bulk Water	-	-	41 763	15.9%	-	-	220 590	84.1%	262 352	69.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(25 019)	(24.2%)	6 444	6.2%	9 729	9.4%	112 138	108.6%	103 292	27.4%
Auditor-General	(1 057)	24 756.0%	74	(1 722.4%)	979	(22 933.7%)	-	-	(4)	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(28 707)	(7.6%)	49 995	13.3%	12 374	3.3%	342 998	91.1%	376 661	100.0%

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	2 625 428	2 206 672	645 252	24.6%	303 926	11.6%	624 119	28.3%	1 573 297	71.3%	-	-	(100.0%)
Property rates	427 805	403 218	115 480	27.0%	57 739	13.5%	103 699	25.7%	276 918	68.7%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	933 229	841 261	199 046	21.3%	128 857	13.8%	205 482	24.4%	533 384	63.4%	-	-	(100.0%)
Service charges - water revenue	91 244	74 585	18 396	20.2%	14 500	15.9%	22 169	29.7%	55 065	73.8%	-	-	(100.0%)
Service charges - sanitation revenue	20 565	23 683	5 040	24.5%	5 214	25.4%	6 631	28.0%	16 885	71.3%	-	-	(100.0%)
Service charges - refuse revenue	100 348	89 911	23 907	23.8%	15 194	15.1%	23 161	25.8%	62 262	69.2%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	28 855	18 185	3 558	12.3%	(518)	(1.8%)	6 114	33.6%	9 153	50.3%	-	-	(100.0%)
Interest earned - external investments	9 735	7 682	410	4.2%	154	1.6%	470	6.1%	1 035	13.5%	-	-	(100.0%)
Interest earned - outstanding debtors	13 690	19 650	7 147	52.2%	1 484	10.8%	7 182	36.5%	15 813	80.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32 740	24 301	1 016	3.1%	559	1.7%	1 034	4.3%	2 609	10.7%	-	-	(100.0%)
Licences and permits	4 734	157 941	0	-	1	-	0	-	2	-	-	-	(100.0%)
Agency services	172 797	1 168	38 030	22.0%	13 846	8.0%	43 816	3 749.8%	95 691	8 189.5%	-	-	(100.0%)
Transfers recognised - operational	707 415	472 860	222 917	31.5%	66 677	9.4%	197 372	41.7%	486 966	103.0%	-	-	(100.0%)
Other own revenue	82 271	72 227	10 304	12.5%	219	.3%	6 990	9.7%	17 514	24.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 675 595	2 403 491	537 906	20.1%	466 915	17.5%	646 086	26.9%	1 650 907	68.7%	-	-	(100.0%)
Employee related costs	664 987	610 408	173 141	26.0%	105 125	15.8%	181 868	29.8%	460 134	75.4%	-	-	(100.0%)
Remuneration of councillors	38 920	33 466	8 673	22.3%	5 295	13.6%	9 000	26.9%	22 968	68.6%	-	-	(100.0%)
Debt impairment	96 169	81 288	15 023	15.6%	18 788	19.5%	20 287	25.0%	54 097	66.6%	-	-	(100.0%)
Depreciation and asset impairment	257 872	219 424	55 724	21.6%	44 014	17.1%	59 843	27.3%	159 581	72.7%	-	-	(100.0%)
Finance charges	47 393	30 220	10 067	21.2%	715	1.5%	9 202	30.4%	19 984	66.1%	-	-	(100.0%)
Bulk purchases	640 974	475 776	114 721	17.9%	44 595	7.0%	207 115	43.5%	366 431	77.0%	-	-	(100.0%)
Other Materials	50 982	52 891	6 521	12.8%	8 012	15.7%	9 959	18.8%	24 493	46.3%	-	-	(100.0%)
Contracted services	406 903	558 394	84 943	20.9%	108 852	26.8%	116 967	20.9%	310 762	55.7%	-	-	(100.0%)
Transfers and grants	188 453	41 786	3 156	1.7%	7 723	4.1%	15 825	37.9%	26 703	63.9%	-	-	(100.0%)
Other expenditure	282 941	299 839	65 938	23.3%	123 796	43.8%	16 019	5.3%	205 753	68.6%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 167)	(196 819)	107 346		(162 989)		(21 966)		(77 609)		-		
Transfers recognised - capital	581 285	713 503	8 194	1.4%	42 940	7.4%	13 976	2.0%	65 110	9.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	531 118	516 684	115 540		(120 049)		(7 990)		(12 499)		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	531 118	516 684	115 540		(120 049)		(7 990)		(12 499)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	531 118	516 684	115 540		(120 049)		(7 990)		(12 499)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	531 118	516 684	115 540		(120 049)		(7 990)		(12 499)		-		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	751 719	741 424	75 546	10.0%	214 503	28.5%	84 429	11.4%	374 478	50.5%	-	-	(100.0%)
National Government	605 106	580 026	66 002	10.9%	173 808	28.7%	72 902	12.6%	312 712	53.9%	-	-	(100.0%)
Provincial Government	-	24 259	-	-	5 656	-	-	-	5 656	23.3%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	605 106	604 286	66 002	10.9%	179 464	29.7%	72 902	12.1%	318 367	52.7%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	136 190	130 716	9 544	7.0%	34 841	25.6%	11 528	8.8%	55 913	42.8%	-	-	(100.0%)
Public contributions and donations	10 423	6 422	-	-	198	1.9%	-	-	198	3.1%	-	-	-
Capital Expenditure Standard Classification	751 719	741 424	75 546	10.0%	214 503	28.5%	84 429	11.4%	374 478	50.5%	-	-	(100.0%)
Governance and Administration	29 411	57 212	271	.9%	10 515	35.8%	2 197	3.8%	12 983	22.7%	-	-	(100.0%)
Executive & Council	9 468	19 057	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 974	20 344	-	-	4 910	41.0%	-	-	4 910	24.1%	-	-	-
Corporate Services	7 969	17 811	271	3.4%	5 605	70.3%	2 197	12.3%	8 074	45.3%	-	-	(100.0%)
Community and Public Safety	31 107	23 614	2 781	8.9%	9 687	31.1%	1 921	8.1%	14 388	60.9%	-	-	(100.0%)
Community & Social Services	9 091	7 985	-	-	7 773	85.5%	40	.5%	7 813	97.8%	-	-	(100.0%)
Sport And Recreation	10 026	10 026	239	2.4%	1 166	11.6%	1 100	11.0%	2 505	25.0%	-	-	(100.0%)
Public Safety	9 990	5 603	2 542	25.4%	749	7.5%	781	13.9%	4 071	72.7%	-	-	(100.0%)
Housing	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	348 437	292 422	52 638	15.1%	120 153	34.5%	59 786	20.4%	232 576	79.5%	-	-	(100.0%)
Planning and Development	14 689	14 835	12 379	84.3%	31 385	213.7%	14 243	96.0%	58 007	391.0%	-	-	(100.0%)
Road Transport	333 748	277 588	40 259	12.1%	88 768	26.6%	45 543	16.4%	174 569	62.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	342 505	367 916	19 856	5.8%	73 500	21.5%	20 526	5.6%	113 883	31.0%	-	-	(100.0%)
Electricity	33 593	47 724	7 220	21.5%	20 969	62.4%	2 820	5.9%	31 009	65.0%	-	-	(100.0%)
Water	259 388	273 151	11 504	4.4%	46 487	17.9%	14 260	5.2%	72 251	26.5%	-	-	(100.0%)
Waste Water Management	41 875	39 390	757	1.8%	5 632	13.5%	3 374	8.6%	9 762	24.8%	-	-	(100.0%)
Waste Management	7 650	7 650	376	4.9%	413	5.4%	72	.9%	860	11.2%	-	-	(100.0%)
Other	260	260	-	-	647	249.0%	-	-	647	249.0%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	3 128 629	2 838 887	511 563	16.4%	726 819	23.2%	778 646	27.4%	2 017 028	71.0%	-	-	(100.0%)
Property rates, penalties and collection charges	407 975	377 925	96 522	23.7%	104 123	25.5%	114 439	30.3%	315 084	83.4%	-	-	(100.0%)
Service charges	1 099 952	990 718	97 198	8.8%	194 472	17.7%	228 145	23.0%	519 815	52.5%	-	-	(100.0%)
Other revenue	307 690	257 325	24 322	7.9%	34 762	11.3%	48 102	18.7%	107 186	41.7%	-	-	(100.0%)
Government - operating	707 415	475 524	143 677	20.3%	142 399	20.1%	144 711	30.4%	430 787	90.6%	-	-	(100.0%)
Government - capital	582 171	710 063	149 775	25.7%	250 942	43.1%	243 008	34.2%	643 725	90.7%	-	-	(100.0%)
Interest	23 425	27 332	69	.3%	120	.5%	241	.9%	430	1.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 303 871)	(2 067 555)	(408 165)	17.7%	(501 782)	21.8%	(666 794)	32.3%	(1 576 741)	76.3%	-	-	(100.0%)
Suppliers and employees	(2 084 708)	(2 002 815)	(407 580)	19.6%	(498 701)	23.9%	(647 014)	32.3%	(1 553 294)	77.6%	-	-	(100.0%)
Finance charges	(30 710)	(30 720)	(555)	1.8%	(1 399)	4.6%	(18 025)	58.7%	(19 979)	65.0%	-	-	(100.0%)
Transfers and grants	(188 453)	(34 020)	(31)	-	(1 682)	.9%	(1 755)	5.2%	(3 468)	10.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	824 758	771 332	103 398	12.5%	225 037	27.3%	111 852	14.5%	440 287	57.1%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	126 936	18 786	-	-	27	-	-	-	27	.1%	-	-	-
Proceeds on disposal of PPE	-	-	-	-	27	-	-	-	27	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	126 936	126 936	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(108 150)	-	-	-	-	-	-	-	-	-	-	-
Payments	(727 898)	(741 424)	(53 864)	7.4%	(198 387)	27.3%	(69 890)	9.4%	(322 141)	43.4%	-	-	(100.0%)
Capital assets	(727 898)	(741 424)	(53 864)	7.4%	(198 387)	27.3%	(69 890)	9.4%	(322 141)	43.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(600 962)	(722 637)	(53 864)	9.0%	(198 360)	33.0%	(69 890)	9.7%	(322 114)	44.6%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 361)	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(8 619)	38.5%	(12 855)	57.5%	-	-	(100.0%)
Repayment of borrowing	(22 361)	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(8 619)	38.5%	(12 855)	57.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(22 361)	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(8 619)	38.5%	(12 855)	57.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	201 435	26 333	47 311	23.5%	24 663	12.2%	33 344	126.6%	105 318	399.9%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	172 832	66 806	19 725	11.4%	67 036	38.8%	91 699	137.3%	19 725	29.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	374 267	93 139	67 036	17.9%	91 699	24.5%	125 043	134.3%	125 043	134.3%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 488	13.0%	41	.1%	3 941	6.0%	52 738	80.9%	65 208	13.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 696	57.3%	468	.6%	9 697	11.4%	26 112	30.7%	84 973	17.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 792	15.9%	281	.2%	8 648	5.8%	117 207	78.2%	149 927	31.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 167	9.8%	23	.1%	1 352	6.1%	18 588	84.0%	22 130	4.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	6 397	9.9%	47	.1%	3 213	5.0%	54 999	85.1%	64 656	13.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	338	5.3%	-	-	275	4.3%	5 783	90.4%	6 396	1.3%	-	-	-
Interest on Arrear Debtor Accounts	2 613	5.8%	3	-	2 448	5.5%	39 662	88.7%	44 726	9.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 382	6.2%	145	.4%	1 774	4.6%	34 279	88.9%	38 579	8.1%	-	-	-
Total By Income Source	94 872	19.9%	1 007	.2%	31 349	6.6%	349 370	73.3%	476 597	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6 684	13.0%	107	.2%	5 162	10.0%	39 624	76.8%	51 577	10.8%	-	-	-
Commercial	27 006	33.4%	33	-	6 128	7.6%	47 774	59.0%	80 941	17.0%	-	-	-
Households	60 721	17.9%	865	.3%	19 753	5.8%	257 192	76.0%	338 530	71.0%	-	-	-
Other	461	8.3%	1	-	306	5.5%	4 780	86.1%	5 549	1.2%	-	-	-
Total By Customer Group	94 872	19.9%	1 007	.2%	31 349	6.6%	349 370	73.3%	476 597	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	1 361	100.0%	1 361	.8%
Bulk Water	708	1.2%	2 812	4.7%	1 607	2.7%	54 506	91.4%	59 634	33.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	967	22.1%	668	15.3%	79	1.8%	2 653	60.8%	4 368	2.4%
Auditor-General	-	-	-	-	-	-	2	100.0%	2	-
Other	9 574	8.3%	13 512	11.7%	8 889	7.7%	83 477	72.3%	115 452	63.9%
Total	11 249	6.2%	16 992	9.4%	10 576	5.8%	142 000	78.5%	180 817	100.0%

Contact Details

Municipal Manager	Mr Noko Seanego	013 759 2041
Financial Manager	Mr Oupa Mokoena	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	234 433	234 433	96 412	41.1%	75 339	32.1%	56 196	24.0%	227 947	97.2%	56 015	98.7%	.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	388	388	31	8.0%	46	11.8%	6	1.5%	83	21.3%	4	22.2%	57.5%
Interest earned - external investments	6 590	6 590	1 813	27.5%	1 289	19.6%	665	10.1%	3 767	57.2%	1 515	92.9%	(56.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 475	226 475	94 427	41.7%	73 887	32.6%	55 415	24.5%	223 729	98.8%	54 360	99.4%	1.9%
Other own revenue	980	980	141	14.4%	117	12.0%	111	11.3%	369	37.6%	137	41.2%	(19.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	209 928	209 928	38 227	18.2%	52 414	25.0%	38 654	18.4%	129 295	61.6%	37 440	60.3%	3.2%
Employee related costs	103 354	103 354	22 775	22.0%	23 729	23.0%	23 528	22.8%	70 032	67.8%	22 168	65.8%	6.1%
Remuneration of councillors	15 851	15 851	3 456	21.8%	3 516	22.2%	3 682	23.2%	10 654	67.2%	4 078	72.1%	(9.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 595	10 595	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	0	-	10 684	-	0	-	10 684	-	1	-	(99.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	80 128	80 128	11 997	15.0%	14 485	18.1%	11 443	14.3%	37 925	47.3%	11 192	43.2%	2.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	24 505	24 505	58 185		22 925		17 542		98 652		18 575		
Transfers recognised - capital	1 958	1 958	-	-	-	-	-	-	-	-	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 463	26 463	58 185		22 925		17 542		98 652		18 575		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 463	26 463	58 185		22 925		17 542		98 652		18 575		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 463	26 463	58 185		22 925		17 542		98 652		18 575		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 463	26 463	58 185		22 925		17 542		98 652		18 575		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	37 058	37 058	3 427	9.2%	6 584	17.8%	8 911	24.0%	18 923	51.1%	7 366	50.4%	21.0%
National Government	-	-	-	-	-	-	4 945	-	4 945	-	334	65.6%	1 378.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	4 945	-	4 945	-	334	65.6%	1 378.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 058	37 058	3 427	9.2%	6 584	17.8%	3 966	10.7%	13 977	37.7%	7 032	48.9%	(43.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	37 058	37 058	3 427	9.2%	6 584	17.8%	8 911	24.0%	18 923	51.1%	7 366	50.4%	21.0%
Governance and Administration	14 200	14 200	1 013	7.1%	3 641	25.6%	1 083	7.6%	5 738	40.4%	1 667	65.4%	(35.0%)
Executive & Council	2 300	2 300	-	-	-	-	-	-	-	-	82	239.2%	(100.0%)
Budget & Treasury Office	9 800	9 800	105	1.1%	3 641	37.2%	910	9.3%	4 657	47.5%	1 585	53.4%	(42.6%)
Corporate Services	2 100	2 100	908	43.3%	-	-	173	8.3%	1 082	51.5%	-	127.0%	(100.0%)
Community and Public Safety	7 200	7 200	113	1.6%	2 489	34.6%	361	5.0%	2 963	41.1%	171	22.0%	110.9%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 900	4 900	-	-	2 355	48.1%	-	-	2 355	48.1%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	2 300	2 300	113	4.9%	134	5.8%	361	15.7%	608	26.4%	171	22.0%	110.9%
Economic and Environmental Services	15 658	15 658	2 301	14.7%	454	2.9%	7 467	47.7%	10 222	65.3%	5 528	45.3%	35.1%
Planning and Development	15 658	15 658	2 301	14.7%	454	2.9%	7 467	47.7%	10 222	65.3%	5 528	45.3%	35.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	234 801	234 801	96 412	41.1%	75 339	32.1%	56 196	23.9%	227 947	97.1%	56 015	89.5%	.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 238	1 238	172	13.9%	163	13.2%	116	9.4%	451	36.5%	140	37.4%	(17.1%)
Government - operating	226 475	226 475	94 427	41.7%	73 887	32.6%	55 415	24.5%	223 729	98.8%	54 360	99.4%	1.9%
Government - capital	1 958	1 958	-	-	-	-	-	-	-	-	-	7.4%	-
Interest	5 000	5 000	1 813	36.3%	1 289	25.8%	665	13.3%	3 767	75.3%	1 515	92.9%	(56.1%)
Dividends	130	130	-	-	-	-	-	-	-	-	-	-	-
Payments	(177 939)	(177 939)	(38 227)	21.5%	(52 414)	29.5%	(38 654)	21.7%	(129 295)	72.7%	(37 440)	65.4%	3.2%
Suppliers and employees	(177 939)	(177 939)	(38 227)	21.5%	(41 730)	23.5%	(38 654)	21.7%	(118 611)	66.7%	(37 439)	68.4%	3.2%
Finance charges	-	-	(0)	-	(10 684)	-	(0)	-	(10 684)	-	(1)	49.6%	(99.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 862	56 862	58 185	102.3%	22 925	40.3%	17 542	30.9%	98 652	173.5%	18 575	178.0%	(5.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 058)	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(8 911)	24.0%	(18 923)	51.1%	(7 346)	-	21.3%
Capital assets	(37 058)	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(8 911)	24.0%	(18 923)	51.1%	(7 346)	-	21.3%
Net Cash from/(used) Investing Activities	(37 058)	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(8 911)	24.0%	(18 923)	51.1%	(7 346)	-	21.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 092)	(19 092)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(19 092)	(19 092)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(19 092)	(19 092)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	712	712	54 758	7 692.4%	16 341	2 295.5%	8 631	1 212.5%	79 729	11 200.5%	11 229	154.1%	(23.1%)
Cash/cash equivalents at the year begin:	77 300	77 300	68 128	88.1%	122 886	159.0%	139 226	180.1%	68 128	88.1%	95 840	-	45.3%
Cash/cash equivalents at the year end:	78 012	78 012	122 886	157.5%	139 226	178.5%	147 857	189.5%	147 857	189.5%	107 069	197.1%	38.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	100.0%	-	-	-
Total By Income Source	5	100.0%	-	-	-	-	-	-	5	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	100.0%	-	-	-
Total By Customer Group	5	100.0%	-	-	-	-	-	-	5	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	332	100.0%	-	-	-	-	-	-	332	100.0%
Total	332	100.0%	-	-	-	-	-	-	332	100.0%

Contact Details

Municipal Manager	Mr H Shabangu	013 759 8655
Financial Manager	Mr W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.